

# **Year-End Financial Reports Training Manual**

## **GAAP Basis**

**For the Fiscal Year Ended  
June 30, 2008**



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***California State Controller's Office***



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# **New for the 2007-08 Fiscal Year**

## **Due Dates**

GAAP adjustments and unaudited financial statements are due **September 2, 2008**. See page 36. Audit reports are due **October 1, 2008**. See page 37.

## **Emphasis of Existing Requirements:**

Many agencies are not providing GAAP entries to eliminate commitments from their reserve for encumbrances. Commitments are obligations related to unperformed contracts that should not be encumbered. Contractual agreement may take the form of grant or loan agreements, lease agreements, construction contracts, or other contracts for services. The future expenditures related to these commitments are either reimbursed by federal or local grants, funded from a future dedicated revenue source, or the State will not own the resulting asset. Please read the instructions for example entry #5 in the Governmental and Fiduciary Fund examples.

## **Reminders of Recently Implemented Standards:**

GASB Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 45) requires systematic, accrual-basis measurement and recognition of other postemployment benefits (OPEB) expense over a period that approximates employees' years of service. OPEB is part of the total compensation for state employees and retiree healthcare benefits are the State's largest single component of OPEB. The approach for the measurement, recognition, and display of OPEB is consistent with the approach previously adopted for pension expenses. We have contracted with an actuarial firm to calculate the States' Annual Required Contribution and Net OPEB Obligation. We will provide an allocation of these amounts to agencies that issue stand-alone audited financial statements.

GASB Statement No. 48 – Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues (GASB 48) establishes criteria to ascertain whether the proceeds from an exchange of an interest in expected cash flows from collecting receivables or specific future revenue should be regarded as a sale and reported as revenue or as a collateralized borrowing resulting in a liability. GASB 48 also includes additional criteria relating to assets that are transferred between financial reporting entity components and for recognizing other assets and liabilities arising from a sale of specific receivables or future revenues. We have contacted the agencies with significant revenue and receivable balances and are working with them to identify whether any transactions meet the criteria of this statement.

GASB Statement No. 50 – Pension Disclosures – an amendment of GASB Statement No. 25 and No. 27 (GASB 50) more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits (OPEB) and, in doing so, enhances information disclosed in notes to financial statement or presented as required supplementary information (RSI) by pension plans and by employers that provide pension benefits. Agencies are required to ensure that this standard is followed, when applicable, by their auditors and that proper note disclosure and RSI is included in their audited financial statements.

## **New for the 2007-08 Fiscal Year (cont.)**

### **Advance Notice of Newly Issued Standards effective for FY 08/09 or later:**

GASB Statement No. 49 – Accounting and Financial Reporting for Pollution Remediation Obligation (GASB 49), enhances the usefulness and comparability of pollution remediation obligation information reported by governments. GASB 49 identifies the circumstances under which a governmental entity would be required to report a liability related to pollution remediation, requires the government to estimate its expected outlays for that pollution remediation, and requires note disclosures about the liabilities associated with cleanup efforts in the financial statements.

GASB Statement No. 51 – Accounting and Financial Reporting for Intangible Assets (GASB 51) establishes requirements for intangible assets in relation to their nature, recognition, measurement, and amortization. The purpose of these requirements is to reduce inconsistencies in previous accounting and reporting methods. GASB 51 requires that unless specifically excluded by nature, all identifiable intangible assets be classified as capital assets and recognized in the financial statements as such. Also, the Statement provides guidance for identifying the useful life of an intangible asset in order to determine its amortization.

GASB Statement No. 52 – Land and Other Real Estate Held as Investments by Endowments (GASB 52) effects permanent and term endowments and establishes standards for accounting and reporting for land and other real estate held as investments. GASB 52 requires endowments to report land and other real estate held as investments at fair value. It further requires that changes in fair value be reported as investment income and the methods and assumptions used to determine the fair value be disclosed in the notes to the financial statements.

# GAAP Basis Reporting

## Introduction

The State of California's *Comprehensive Annual Financial Report* (CAFR) is issued by the State Controller's Office (SCO), as required by Government Code Sections 12460 and 12461. Under these Government Code sections, the Controller is required to issue a report prepared strictly in accordance with "Accounting Principles Generally Accepted in the United States of America (GAAP)." This report is in addition to the *Budgetary/Legal Basis Annual Report*.

One of the goals of SCO is to qualify the State of California for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). Among the requirements to receive the certificate is to publish a CAFR within six months after the end of the fiscal year. To meet this deadline, SCO is requesting that agencies send in GAAP adjustments, financial statements, and note information by September 2 and independent draft audit reports by October 1 and final reports by October 15.

The Year-End GAAP Reporting Information manual includes information on the overall process of preparing the CAFR starting with the Budgetary/Legal basis of reporting to GAAP basis reporting.



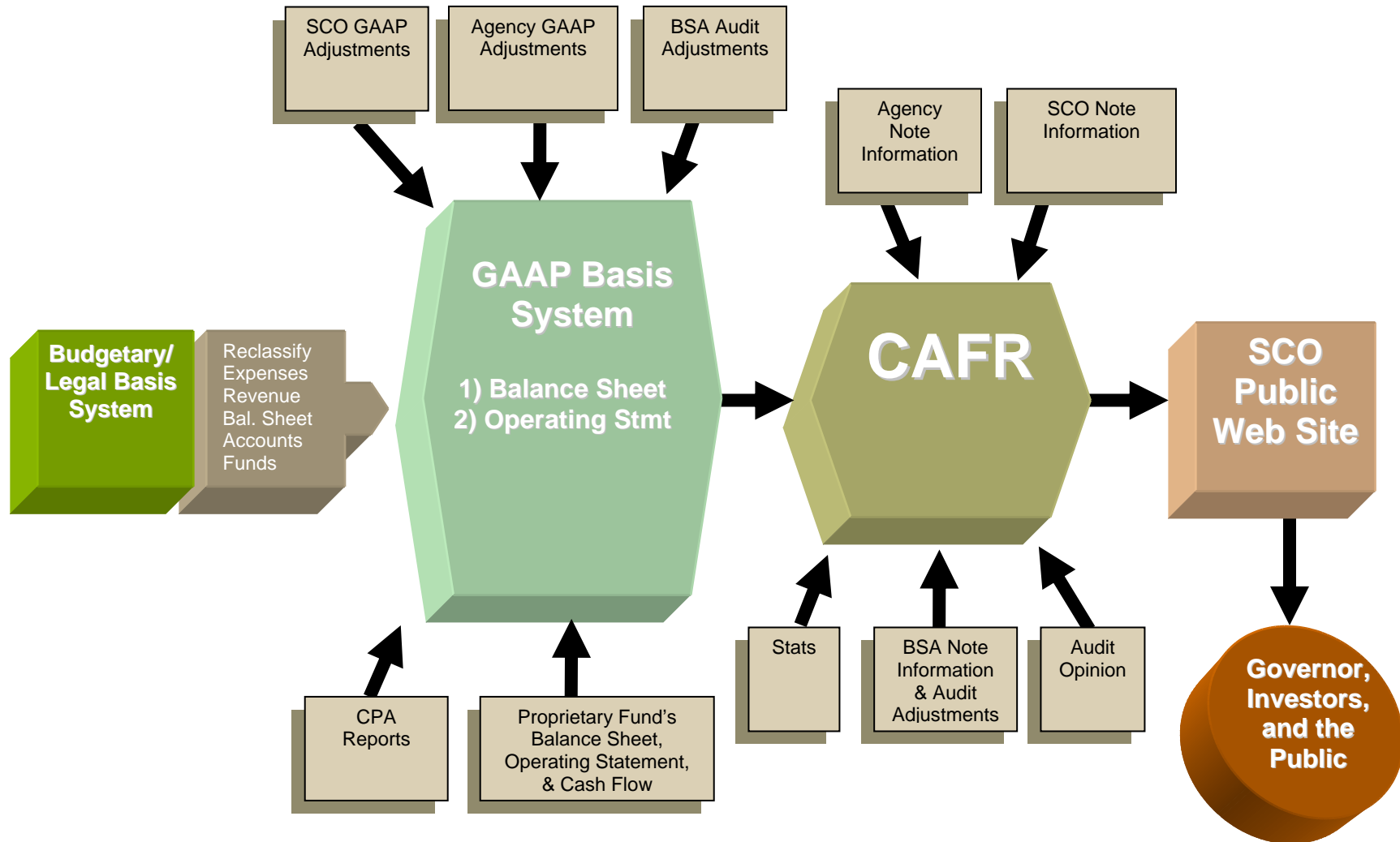
# GAAP Process for the Preparation of the CAFR

The GAAP process begins with the end of the *Budgetary/Legal Basis Annual Report* process. The balances from the Budgetary/Legal reporting system are transferred to the GAAP reporting system after agencies year-end reports have been processed. When this process occurs, funds are grouped by fund types, (i.e. general, special revenue, capital projects, etc.). The Budgetary/Legal basis balance sheet and operating statement accounts are reclassified into accounts on a GAAP basis.

For the preparation of the CAFR, the SCO requests information from other Divisions within the Controller's Office and other State Agencies. GAAP adjustments are processed along with financial statements (budget and actual, cash flow, agency – changes in assets and liabilities, and capital assets) not generated by the GAAP system. These statements are prepared and the text and tables on the notes are updated for the report. The Bureau of State Audits (BSA) examines this information. BSA's audit adjustments and note comments are incorporated into the CAFR.

Upon approval of the CAFR by the State Controller, the Independent Auditors Report, the Management's Discussion and Analysis, Government-Wide and the Fund Based Financial Statements along with the Notes to the Financial Statements are extracted from the CAFR and provided to the State Treasurer's Office for consideration of inclusion in their official statements. The publication will be available for viewing and can be downloaded from <http://www.sco.ca.gov/ard/state>.

## GAAP Data Flow



## State Government Reporting Fund Types

The following are the different fund types used in the Budgetary/Legal basis and the GAAP basis.

To find out the GAAP fund type, please refer to Appendix D - GAAP Report Fund Classification.

### Budgetary/Legal Basis Fund Types

Governmental Cost Funds					Non-Governmental Cost Funds				
General Fund	General Fund Special Accounts	Transportation Funds	Feeder Funds	Other Governmental Cost Funds	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Bond Funds	Trust and Agency Funds

### GAAP Basis Fund Types

Governmental Funds				Proprietary Funds		Fiduciary Funds				Component Units
General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service	Private Purpose Trust Funds	Pension Trust Funds	Agency Funds	Investment Funds	
(GF)	(SR)	(DS)	(CP)	(EN)	(IS)	(PPT)	(PT)	(AG)	(IT)	(CU)

# **Explanation of GAAP and GAAP Adjustments**

Accounting principles generally accepted in the United States of America (GAAP) are the uniform minimum standards and guidelines for financial accounting and reporting. They provide a standard by which to measure financial presentations. If government entities prepared their financial statements without a prescribed set of uniform accounting standards, they would not be comparable and therefore, not very useful.

The Governmental Accounting Standards Board (GASB) was created as the primary authoritative body to establish financial accounting and reporting standards for government entities. GASB publishes a book entitled “The Codification of Governmental Accounting and Financial Reporting Standards.” This publication includes the financial accounting and reporting standards that government entities are required to use in order to be in accordance with GAAP. This is the main reference source the State Controller's Office (SCO) used for the compilation of the financial statements in the CAFR, which is required by law to be in conformance with GAAP. The SCO must follow the accounting standards and guidelines prescribed and required by GASB.

The State of California Annual Report (budgetary basis) is prepared in accordance with state laws and regulations and reflects the past execution of the State's budget. Unfortunately, the Budgetary/Legal Basis Annual Report does not fully conform to the standards set by GASB. Therefore, the SCO must make adjustments and revisions, based on the standards prescribed by GASB, to the Budgetary/Legal Basis Annual Report to convert it to a GAAP basis. This includes reclassifying the Budgetary/Legal basis accounts to GAAP balance sheet and operating statement accounts, additional note disclosure, statistical data, and GAAP adjustments.

Most confusing to state agencies are the GAAP adjustments. GAAP adjustments are adjustments made to the Budgetary/Legal basis account balances to bring it in conformance with the financial accounting and reporting standards prescribed by GASB. For example, on a budgetary basis, if bonds were authorized in the amount of \$1,000 and \$800 was issued, the whole amount authorized is recognized as an addition to the fund balance on the operating statement – even the unissued amount of \$200. However, on a GAAP basis, only the \$800 that was issued would be recognized as an addition to the fund balance on the operating statement. Therefore, a GAAP adjustment of \$200 (the unissued amount) would need to be made in order to reduce the fund balance. Additional examples of these GAAP adjustments are provided starting on page 10 of this manual.

There are other excellent references and sources that provide similar information, which include the Government Finance Officers Associations (GFOA) “Governmental Accounting, Auditing and Financial Reporting (GAAFR),” and Miller's “Governmental GAAP Guide.” These references are helpful since they provide additional examples, explanations, and interpretations of the GASB standards.

It should be noted that agencies do not need to change their records to reflect the GAAP adjustments provided to the SCO. GAAP adjustments are only used for the compilation of the CAFR. In order to prevent duplication, if a non-GAAP adjustment has been reported on a Budgetary/Legal basis, it does not need to be included again as part of the year-end GAAP information.

## Examples of GAAP Adjustments for Governmental and Fiduciary Funds

The following examples are some of the GAAP adjustments we request from the agencies. If any of these adjustments apply to your agency and the amount exceeds \$1,000,000, **please submit them with the GAAP information request by September 2, 2008.**

### Expenditure Reclassification

1. For governmental funds, the GAAP system automatically summarizes all Budgetary/Legal basis expenditures by governmental function based on the agencies organization code (i.e., Agency 2660 – Department of Transportation expenditures are summarized as 830 – Business & Transportation expenditures). If any of the agency's expenditures were for debt service principal retirement or interest on outstanding bonds or commercial paper, the agency needs to provide the following **GAAP adjustment**:

Debt Service – Principal Retirement	20,000	
Debt Service – Interest & Fiscal Charges	5,000	
Business & Transportation*		25,000

To record principal retirement and interest

\* Or the expenditure account for your agency's function

2. A reimbursement can result from an expenditure initially made in one fund on behalf of another fund. For example, the General Fund makes an expenditure that benefits several different funds; a portion of the expenditure is to be reimbursed by other funds to General Fund.

On a Budgetary/Legal basis, when the General Fund receives repayment from the other funds, the entries to be made depend on how the receipt is budgeted. If the receipt is budgeted as a reimbursement, the general fund debits Cash and credits Expenditures. In that case, no GAAP adjustment is needed.

However, if the receipt is budgeted as a Transfer In, the agency makes the following entries under a **Budgetary/Legal basis**.

#### General Fund (Reimbursed Fund):

Cash	35,000	
Transfer In		35,000

To record reimbursement from other funds.

#### Other Fund (Reimbursing Fund):

Transfer Out	35,000	
Cash		35,000

To record reimbursement to General Fund.

To properly record reimbursements under GAAP that have been budgeted as a Transfer In, agencies need to provide the following **GAAP adjustments**:

General Fund (Reimbursed Fund):

Transfer In	35,000	
Expenditures		35,000

To reclassify Transfer In as a reduction of Expenditures in the reimbursed fund.

Other Fund (Reimbursing Fund):

Expenditures	35,000	
Transfer Out		35,000

To Reclassify Transfer Out as an increase in Expenditures in the reimbursing fund.

3. Unlike the previous adjustment, which relates to reimbursements from one fund to another fund, this adjustment is related to reimbursements from an **outside entity**, for example, a local government to a state agency.

When an agency provides goods or services to an outside entity, the agency makes the following entries on a **Budgetary/Legal basis**:

Expenditures	15,000	
Cash		15,000

To record Expenditures related to goods or services provided to an outside entity.

When the agency receives payment from the outside entity, the agency may make the following entries:

Cash	15,000	
Expenditures		15,000

To record reimbursement from outside entity.

However, according to GAAP, the proper way to record reimbursements from an outside entity is to record the receipt as revenues of the fund and record the expenditures incurred by the fund also. Therefore, the state agency should make the following **GAAP adjustment**:

Expenditures	15,000	
Revenues		15,000

To reclassify reimbursement as Revenues for services rendered to an outside entity.

This entry also should be made to record the receipt of revenue and the expenditure when the reimbursements from a State fund that has a GAAP classification as an **agency fund** or a **component unit**.

4. Prepaid Items is an asset account on the balance sheet. It accounts for payments where the benefits have not yet been received. On a **Budgetary/Legal basis**, when an agency makes prepayments for goods or services, it may make the following entries when such purchases take place even though the item purchased might not be used until a later fiscal year:

Expenditures	20,000	
Cash		20,000

To record Expenditures related to prepayments.

However, according to GAAP, we record this item as an asset (Prepaid Items) when purchased, and as Expenditures when this item is actually consumed. Therefore, the following **GAAP adjustment** is needed in order to properly show the unused Prepaid Items in the balance sheet:

Prepaid Items	20,000	
Expenditures		20,000

To reclassify amount of prepaid expenditures/advances to contractors as Prepaid Items.

5. This adjustment is only for Commitments. Commitments are obligations related to unperformed contracts that may take the form of grant or loan agreements (e.g., grant commitments), lease agreements, construction contracts, or other contracts for services. Grant commitments include commitments usually funded from local assistance appropriations, and therefore, the State will not own the resulting asset. Previously identified commitment obligations include highway construction projects, grants for special education, welfare program funding that will be reimbursed by local and/or federal grants; power purchase contracts that will ultimately be paid with future receipts from charges to users; grant agreements for construction of school buildings and other educational facilities, state parks, and other improvements. On a **Budgetary/Legal basis**, these commitments are generally recorded as encumbrances when the commitments are made (i.e., the grant agreement or contract is executed). The entry would be:

Unreserved/Undesignated Fund Balance	63,000	
Reserve for Encumbrances		63,000

To set up Reserve for Encumbrances related to grant commitments.

However, in accordance with GAAP, these commitments are not reported as encumbrances because the future expenditures related to these commitments are either reimbursed or funded from other sources or the State will not own the resulting asset. Therefore, the agency needs to make the following **GAAP adjustment** to reverse the Reserve for Encumbrances made in the **Budgetary/Legal basis** report. The entry would be:

Reserve for Encumbrances	63,000	
Unreserved/Undesignated Fund Balance		63,000

To reduce Reserve for Encumbrances related to “grant commitments” or “commitment contracts”.



6. Accrued Liabilities are liabilities recognized before the related cash payment. An agency does not have the authority to make expenditures when there is no available appropriation. Under a **Budgetary/Legal basis**, an agency does not accrue liabilities when there is no appropriation even though there is a valid obligation at June 30 based on a transaction that took place during the fiscal year.

According to GAAP, if a transaction takes place by the end of a fiscal year and a liability exists at June 30, and the liability is expected to be paid within the next 12 months, it will be recorded as a liability of the fund even though there was no appropriation available by June 30. The **GAAP adjustment** would be:

Expenditures	36,000	
Other Liabilities*		36,000

To accrue the liabilities estimated to be paid in the following fiscal year.

\* Or another liability account depending on the nature of the liability

7. For non-governmental cost funds, encumbrances may be recognized in the **agency's** records when commitments related to unperformed contracts for goods or services are made. The entries are:

Unreserved/Undesignated Fund Balance	129,000	
Reserve for Encumbrances		129,000

To record encumbrances for purchase orders and contracts.

When the **agency** closes its books at year end, it closes out the reserve and recognizes Expenditures as follows:

Expenditures	129,000	
Reserve for Encumbrances	129,000	
Accounts Payable		129,000
Unreserved/Undesignated Fund Balance		129,000

To record encumbrances as Accounts Payable and Expenditures.

However, according to GAAP, the encumbrance amount should be recorded as a Reserve for Encumbrances on the balance sheet. Encumbrances should not be recognized as Expenditures until the goods or services are received. Therefore, agencies need to provide the following **GAAP adjustment**:

Accounts Payable	129,000	
Unreserved/Undesignated Fund Balance	129,000	
Reserve For Encumbrances		129,000
Expenditures		129,000

To eliminate Accounts Payable and Expenditures related to encumbrances.

**Item #8 and #9 are related to long-term Interfund Receivables or Loans Receivables.**

8. On a **Budgetary/Legal basis**, agencies report a Transfer Out or an Expenditure when lending money to another fund or entity.

Transfer Out/Expenditures	40,000	
Cash		40,000

To record new advances or loans.

On a **GAAP basis**, when a fund lends money to another fund or entity, only balance sheet accounts are affected. The fund lending money should debit Interfund Receivable (other funds) or Loan Receivable (external) and credit Cash. Therefore, the agency needs to provide the following **GAAP adjustment**:

Interfund Receivable/Loan Receivable	40,000	
Transfer Out/Expenditure		40,000

To record new Interfund or Loans Receivable as a balance sheet item.

9. On a **Budgetary/Legal basis**, when agencies receive repayment from another fund or entity, they record it as a Transfer In or Revenue.

Cash	7,500	
Transfer In/Revenue		7,500

To record the repayment of advances and loans.

However, on a **GAAP basis**, when the fund receives repayment from another fund or entity, only balance sheet accounts should be affected. Cash is debited and Interfund Receivable or Loan Receivable is credited. Therefore, the following **GAAP adjustment** needs to be made by the agency:

Transfer In/Revenue	7,500	
Interfund Receivable/Loan Receivable		7,500

To reduce Interfund or Loan Receivable and Transfer In/Revenue related to Interfund or Loan repayment.

**Item #10 and #11 are related to long-term Interfund Payables or Loans Payable.**

10. On a **Budgetary/Legal basis**, agencies report a Transfer In or Revenues when borrowing money from another fund or entity.

Cash	40,000	
Transfer In/Revenue		40,000

To record new advances or loans.

On a **GAAP basis**, when a fund borrows money from another fund or another entity, only balance sheet accounts are affected. The fund borrowing money should debit Cash and credit Interfund Payable (other funds) or Loan Payable (other entity). Therefore, the agency needs to provide the following **GAAP adjustment**:

Transfer In/Revenue	40,000	
Interfund Payable/Loan Payable		40,000

To record new Interfund or Loans Payable as a balance sheet item.

11. On a **Budgetary/Legal basis**, when agencies repay another fund or entity, they record it as a Transfer Out or Expense.

Transfer Out/Expense	7,500	
Cash		7,500

To record the repayment of advances and loans.

However, on a **GAAP basis**, when the fund repays another fund or entity, only balance sheet accounts should be affected. Interfund Payable or Loan Payable is debited and Cash is credited. Therefore, the following **GAAP adjustment** needs to be made by the agency:

Interfund Payable/Loan Payable	7,500	
Transfer Out/Expense		7,500

To reduce Interfund Payable/Loans Payable and Transfer Out/Expense related to Interfund or Loan repayments.

12. GASB 34 requires that Government-wide statements be prepared using the full accrual basis of accounting. Under a **Budgetary/Legal basis**, Accounts Receivable and the Provision for Deferred Receivables are netted against each other. In order to report accounts receivable on the full accrual basis under **GAAP**, agencies need to provide the deferred receivables that are expected to be collected, regardless of how long it may take.

Accounts Receivable (collectable Deferred Receivable)	10,000	
Revenue		10,000

To record the amount of deferred receivables expected to be collected.

However, if the receivable is related to a reimbursement, the agencies need to make the following **GAAP adjustment**:

Accounts Receivable (collectable Deferred Receivable)	10,000	
Expenditure		10,000

To record the amount of deferred receivables expected to be collected.

### 13. Debt Service Funds

The State has opted to use the early recognition option for debt service funds to recognize an expenditure and liability in the reporting year if debt service fund resources have been provided during the reporting year for payment of principal and interest due early in the following year (within one month). Therefore, if a nondiscretionary principal or interest payment is made in July using resources held in the fund at June 30, the agencies need to accrue the debt service liability by making the following **GAAP adjustment**:

Debt Service – Principal Expenditures  
Debt Service – Interest Expenditures  
G.O. Bonds Payable – current portion

To record the current debt service liability in a debt service fund.

### 14. Nonexchange Transactions – Governmental Accounting Standards Board, Statement No. 33.

In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. An adjustment will be needed if the timing of the recognition of nonexchange transactions is different between what is required by GAAP and what is reported by the agency in the Budgetary/Legal basis statements.

The timing of the recognition of each class of nonexchange transactions is outlined in the Nonexchange Transactions Summary Table on the following page. The accrual basis of accounting is assumed, except where indicated for revenue recognition.

If your agency's Budgetary/Legal basis statements do not comply with GASB 33 for nonexchange transactions, please provide GAAP adjustments only for amounts greater than one million dollars (\$1,000,000).

### 15. Impairment of Capital Assets – GASB Statement No. 42 - *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, (GASB 42).

A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. Agencies will be required to evaluate **prominent** events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A **prominent** event would be conspicuous or known to the agency. It would be an event or circumstance that has prompted discussion by the governing board, management, or the media. Absent any such event or circumstance, agencies are not required to perform additional procedures to identify potential impairment of capital assets beyond those already performed as part of their normal operations.

If you feel that a prominent event or change in circumstance has occurred and there is a potential impairment of capital assets, please review our summary of GASB 42 at [www.sco.ca.gov/ard/state](http://www.sco.ca.gov/ard/state) in the *GASB 42 - Capital Asset Impairment and Insurance Recoveries Instructions* and follow the instructions provided.

## Nonexchange Transactions Summary Table

CLASSES AND TIMING OF RECOGNITION OF NONEXCHANGE TRANSACTIONS	
CLASS	RECOGNITION
<b>Derived tax revenues</b>  Examples: sales taxes, personal and corporate income taxes, motor fuel taxes, and similar taxes on earnings or consumption.	<b>Assets*</b>  Period when underlying exchange has occurred or when resources are received, whichever is first.  <b>Revenues</b>  Period when underlying exchange has occurred. (Report advance receipts as deferred revenues.) When modified accrual accounting is used, resources also should be “available.”  See paragraphs 16 and 30a of GASB 33
<b>Imposed nonexchange revenues</b>  Examples: property taxes, most fines and forfeitures	<b>Assets*</b>  Period when an enforceable legal claim has arisen or when resources are received, whichever is first.  <b>Revenues</b>  Period when resources are required to be used or first period that use is permitted (for example, for property taxes, the period for which levied). When modified accrual accounting is used, resources also should be “available.” (For property taxes, apply NCGA Interpretation 3 as amended.)  See paragraphs 17, 18, 30b, and 30c of GASB 33
<b>Government-mandated nonexchange transactions</b>  Examples: federal government mandates on state and local governments  <b>Voluntary nonexchange transactions</b>  Examples: certain grants and entitlements, most donations	<b>Assets* and liabilities</b>  Period when all eligibility requirements have been met or (for asset recognition) when resources are received, whichever is first.  <b>Revenues and expenses or expenditures</b>  Period when all eligibility requirements have been met. (Report advance receipts or payments for use in the following period as deferred revenues or advances, respectively. However, when a provider precludes the sale, disbursement, or consumption of resources for a specified number of years, until a specified event has occurred, or permanently (for example, permanent and term endowments), report revenues and expenses or expenditures when the resources are, respectively, received or paid, and report resulting net assets, equity, or fund balance as restricted.) When modified accrual accounting is used for revenue recognition, resources also should be “available.”  See paragraphs 19 through 25 and 30d of GASB 33
*If there are purpose restrictions, report restricted net assets (or equity or fund balance) for governmental funds as a reservation of fund balance.	

## Examples of GAAP Adjustments for Proprietary Funds

For proprietary funds, the GAAP system automatically summarizes all the Budgetary/Legal basis revenues into one GAAP revenue account (Services and Sales) and expenses into one GAAP expense account (Services and Charges). These GAAP revenue and expense accounts may include various other types of revenues and expenses that must be reclassified to other appropriate GAAP accounts. The following are only three possible examples to illustrate reclassifying entries. Refer to the list of operating and nonoperating revenue and expense categories on pages 57-58 to determine which types of revenue and expenses may need to be reclassified.

1. This first example of a reclassifying entry relates to depreciation. For proprietary funds, capital assets are written off/depreciated over their useful life. Because the GAAP system reclassifies all the Budgetary/Legal basis expenditures into one expense account, "Services and Charges", the agencies need to provide the following **GAAP adjustment** to reclassify Depreciation Expense:

Depreciation Expense	10,897	
Services and Charges Expense		10,897

To reclassify Services and Charges Expense to Depreciation Expense.

2. Another reclassifying entry is related to Personal Services Expense. Personal Services Expense includes salaries, wages, and employee benefits, and is one of the major expense accounts used for proprietary funds. The **GAAP adjustment** would be:

Personal Services Expense	22,600	
Services and Charges Expense		22,600

To reclassify Services and Charges Expense to Personal Services Expense.

3. The last example of a GAAP reclassifying entry is related to Interest Expense. Since the GAAP system includes the Interest Expense in the Services and Charges Expense. The following **GAAP adjustment** is needed:

Interest Expense	10,000	
Services and Charges Expense		10,000

To reclassify Services and Charges Expense to Interest Expense.

**Item # 4 and # 5 are related to long-term Interfund Receivables or Loans Receivable.**

4. On a **Budgetary/Legal basis**, agencies report a Transfer Out or Expenses when lending money to another fund or entity.

Transfer Out/Expenses	40,000	
Cash		40,000

To record new advances or loans.

On a **GAAP basis**, when a fund lends money to another fund or entity, only balance sheet accounts are affected. The fund lending money should debit Interfund Receivable (other funds) or Loan Receivable (other entity) and credit Cash. Therefore, the agency needs to provide the following **GAAP adjustment**:

Interfund Receivable/Loan Receivable	40,000	
Transfer Out/Expenses		40,000

To record new Interfund or Loans Receivable as a balance sheet item.

5. On a **Budgetary/Legal basis**, when agencies receive repayment from another fund or entity, they record it as a Transfer In or Revenue.

Cash	7,500	
Transfer In/Revenue		7,500

To record the repayment of advances or loans.

However, on a **GAAP basis**, when the fund receives repayment from another fund or entity, only balance sheet accounts should be affected. Cash is debited and Interfund Receivable or Loan Receivable is credited. Therefore, the following **GAAP adjustment** needs to be made by the agency:

Transfer In/Revenue	7,500	
Interfund Receivable/Loan Receivable		7,500

To reduce Interfund Receivable/Loan Receivable and Transfer In/Revenue related to Interfund or Loan repayment.

**Item #6 and #7 are related to long-term Interfund Payables and Loans Payable.**

6. On a **Budgetary/Legal basis**, agencies report a Transfer In or Revenues when borrowing money from another fund or entity.

Cash	40,000	
Transfer In/Revenue		40,000

To record new advances or loans.

On a **GAAP basis**, when a fund borrows money from another fund or another entity, only balance sheet accounts are affected. The fund borrowing money should debit Cash and credit Interfund Payable (other funds) or Loan Payable (other entity). Therefore, the agency needs to provide the following **GAAP adjustment**:

Transfer In/Revenue	40,000	
Interfund Payable/Loan Payable		40,000

To record new Interfund Payable or Loans Payable as a balance sheet item.

7. On a **Budgetary/Legal basis**, when agencies repay another fund or entity, they record it as a Transfer Out or Expense.

Transfer Out/Expense	7,500	
Cash		7,500

To record the repayment of advances or loans.

However, on a **GAAP basis**, when the fund repays another fund or entity, only balance sheet accounts should be affected. Interfund Payable or Loan Payable is debited and Cash is credited. Therefore, the following **GAAP adjustment** needs to be made by the agency:

Interfund Payable/Loan Payable	7,500	
Transfer Out/Expense		7,500

To reduce Interfund Payable/Loan Payable and Transfer Out/Expense related to Interfund or Loan repayment.



8. Compensated absences are absences for which employees will be paid, such as vacation and personal leave. A liability for compensated absences must be accrued if the time is earned and not yet taken by employees. On a **Budgetary/Legal basis**, an accrual for compensated absences is not made. However, according to **GAAP**, the SCO is required to accrue such liabilities.

The compensated absences liability should be calculated based upon the salary rate in effect at the balance sheet date, multiplied by the sum of the employee's accumulated vacation and personal leave hours. The calculated compensated absences liability should be recorded as a Personal Services Expense, the expense account used to report salaries, wages, and employee benefits, and should be recorded as a liability under Compensated Absences Payable. The amount expected to be paid (used) within 12 months after the end of the fiscal year would be recorded as a current liability. The remaining would be a noncurrent liability. The **GAAP adjustment** would be:

Personal Services Expense	2,954	
Compensated Absences Payable – current portion		1,954
Compensated Absences Payable – noncurrent portion		1,000

To record compensated absences liability.

9. This adjustment concerns the accrual of workers' compensation claims. This adjustment is derived from reports provided by the State Compensation Insurance Fund (SCIF) that show the total cost of all open and known disability claims as of the end of the fiscal year. This amount is accrued as “Other Liabilities” on the balance sheet and is based upon established claims criteria such as the age of the injured person, occupation, and type of injury. SCIF initially pays the workers' compensation benefit and is then reimbursed by the various state funds.

The workers' compensation liability should be recorded as “Personal Services Expense” on the income statement and “Other Liabilities” on the balance sheet. The amount expected to be paid (used) within 12 months after the end of the fiscal year would be recorded as a current liability. The remaining would be a noncurrent liability. The **GAAP adjustment** would be:

Personal Services Expense	521	
Other Liabilities – current portion		400
Other Liabilities – noncurrent portion		121

To record workers' compensation liability.

**Item #10 and #11 are related to long-term Bonds.**

10. This adjustment relates to the issuance of bonds. On a **Budgetary/Legal basis**, when bonds are issued, agencies may record the bond proceeds as a revenue source on the operating statement. On a **GAAP basis**, when bonds are issued, only balance sheet accounts are affected. Cash is debited (increased) and Bonds Payable is credited (increased). Therefore, the revenue source must be eliminated for GAAP purposes through the following entry:

Services and Sales Revenue	20,000	
Bonds Payable		20,000

To record bond liability and reduce Services and Sales Revenue related to bond issuance.

11. This adjustment relates to bond principal repayments. On a **Budgetary/Legal basis**, when a bond principal payment is made, agencies may record the bond payment as an expense on the operating statement. On a **GAAP basis**, when a bond principal payment is made, only balance sheet accounts are affected. Bonds Payable is debited (reduced) and Cash is credited (reduced). Therefore, the expense must be eliminated for GAAP purposes through the following entry:

Bonds Payable	7,725	
Services and Charges Expense		7,725

To reduce Bonds Payable and Services and Charges Expense related to bond principal payment.

**Item #12 and #13 are related to Capital Assets.**

12. This adjustment relates to capital asset purchases. On a **Budgetary/Legal basis**, agencies may record the capital asset purchase as an expense on the operating statement. On a **GAAP basis**, when capital assets are purchased, only balance sheet accounts are affected. Capital Assets is debited (increased) and Cash is credited (reduced). Therefore, this expense must be eliminated for GAAP purposes through the following entry:

Capital Assets	10,000	
Services and Charges Expense		10,000

To record capital asset purchase.

13. Additionally, the following GAAP entry would be needed to record Depreciation Expense for the period on the above capital assets. For example, assuming the Capital Assets were purchased on July 1 of the current fiscal year and have a useful life of five years, then the Depreciation Expense would be recorded as follows:

Depreciation Expense	2,000	
Accumulated Depreciation		2,000

To record Depreciation Expense not recognized in Budgetary/Legal Basis Statements.

14. For non-governmental cost funds, encumbrances are recognized as expenditures and are included as part of Accounts Payable in the agency's records, as well as in the **Budgetary/Legal basis** report. However, according to **GAAP**, encumbrances should not be recognized as expenses until the goods or services are received. Therefore, agencies need to provide the following **GAAP adjustment**:

Accounts Payable	129,000	
Expenses		129,000

To eliminate Accounts Payable and Expenses related to encumbrances.

15. Accrued Liabilities are liabilities recognized before the related cash payment. An agency does not have the authority to make expenditures when there is no available appropriation. Under a **Budgetary/Legal basis**, an agency does not accrue liabilities when there is no appropriation even though there is a valid obligation at June 30 based on a transaction that took place during the fiscal year.

According to GAAP, if a transaction takes place by the end of a fiscal year and a liability exists at June 30, and the liability is expected to be paid within the next 12 months, it will be recorded as a liability of the fund even though there was no appropriation available by June 30. For example, the State is involved in numerous lawsuits. If the legal proceedings have a high probability of resulting in a decision against the State, and the amount of the liability can be estimated, the portion of the liability expected to be paid within the following 12 months is accrued as a liability in the financial statements. The **GAAP adjustment** would be:

Expenditures	36,000	
Other Liabilities*		36,000

To accrue the contingent tort liabilities estimated to be paid in the following fiscal year.

\* Or another liability account depending on the nature of the liability

16. Nonexchange Transactions – Governmental Accounting Standards Board, Statement No. 33.

In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. An adjustment will be needed if the timing of the recognition of nonexchange transactions is different between what is required by GAAP and what is reported by the agency in the Budgetary/Legal basis statements.

The timing of the recognition of each class of nonexchange transactions is outlined in the Nonexchange Transactions Summary Table on page 17. The accrual basis of accounting is assumed, except where indicated for revenue recognition.

If your agency's Budgetary/Legal basis statements do not comply with GASB 33 for nonexchange transactions, please provide GAAP adjustments only for amounts greater than one million dollars (\$1,000,000).

17. Impairment of Capital Assets – GASB Statement No. 42 - *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, (GASB 42).

A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. Agencies will be required to evaluate **prominent** events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A **prominent** event would be conspicuous or known to the agency. It would be an event or circumstance that has prompted discussion by the governing board, management, or the media. Absent any such event or circumstance, agencies are not required to perform additional procedures to identify potential impairment of capital assets beyond those already performed as part of their normal operations.

If you feel that a prominent event or change in circumstance has occurred and there is a potential impairment of capital assets, please review our summary of GASB 42 at [www.sco.ca.gov/ard/state](http://www.sco.ca.gov/ard/state) in the *GASB 42 - Capital Asset Impairment and Insurance Recoveries Instructions* and follow the instructions provided.

# Schedule of Investment Types

## Purpose

The purpose of this schedule is to report the types of investments of a particular fund and the potential risk involved with those investments. We are asking agencies to provide this information because it is available only at the agency level.

## Instructions

The Schedules of Investment Types is due by **September 2, 2008**, for non-audited funds and by **October 1, 2008**, for audited funds.

The schedules shown on pages 28-35 are required for all unaudited funds that have investments and for those audited funds that do not have sufficient GASB 40 note disclosure.

These schedules comply with GASB Statement No. 40 which became effective in fiscal year 2004-05. A summary of GASB 40 reads as follows:

The deposits and investments of state and local governments are exposed to risks that have the potential to result in losses. This Statement addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. As an element of interest risk, this Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rates. Deposit and investment policies related to the risks identified in this Statement also should be disclosed.

Portions of the GASB 40 modified or eliminated information in GASB Statement No.3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements)*. The custodial credit risk disclosures of Statement 3 are modified to limit required disclosures to:

- Deposits that are not covered by depository insurance and are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name.
- Investment securities that are uninsured, are not registered in the name of the government, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent but not in the government's name.

The risk category 1 and 2 deposits and investments are eliminated. The requirement to disclose significant activity during the fiscal year that was not present at year-end has been eliminated. Disclosures should focus on year-end balances only. It also eliminates the requirement to disclose both the carrying amount and fair value of investments by requiring that investments be disclosed at book value. However, this Statement does not change the required disclosure of authorized investments or the requirements for reporting certain repurchase agreements and reverse repurchase agreements, and it maintains, with modification, the level-of-detail disclosure requirements of Statement 3.

## **Schedule Of Investment Types – Continued**

Entities may not be exposed to all risks included in GASB 40. Following “exception-based reporting,” entities are not required to disclose risks that do not apply to them. For those risks that do apply, GASB 40 requires a brief disclosure of all formal policies relating to these risks. Informal policies and investment practices are not required to be disclosed. If no formal policy exists, a statement that no policy has been adopted would be included as a disclosure. In cases when the entity has a more restrictive policy than its statutory authority, both policies are required to be disclosed.

### ***Types of Risks Disclosed under GASB 40***

#### **Credit Risk**

Credit risk exists when there is a possibility the issuer or other counterparty to an investment may be unable to fulfill its obligations. GASB 40 requires disclosure of credit quality ratings for investments in debt securities as well as investments in external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities.

Investments may be aggregated by rating category within the disclosure. Ratings are set by nationally recognized statistical rating organizations (Fitch Ratings, Moody’s Investors Service, and Standard & Poor’s). In cases where an investment is unrated, a disclosure noting that the investment is unrated is required.

Unless there is information to the contrary, credit quality ratings disclosures do not apply to debt securities of the U.S. government or obligations of U.S. government agencies that are explicitly guaranteed by the U.S. government, including Government National Mortgage Association (GNMA), the Export-Import Bank (EXIMBANK), and the Small Business Administration (SBA).

#### **Custodial Credit Risk**

*Custodial Credit Risk* for deposits exists when, in the event of the failure of a depository financial institution, a government may be unable to recover deposits, or recover collateral securities that are in possession of an outside party. Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investment or collateral securities that are in the possession of an outside party. While GASB 3 requires disclosure of custodial credit risk, GASB 40 amends the requirements first cited in GASB 3.

Originally, GASB 3 discussed three categories of custodial credit risk. Deposit and investment balances classified under the traditional risk categories of 1 and 2 have been determined under GASB 40 to be exposed to only minimal risk. Based on this conclusion, the GASB chose to limit disclosure of custodial risk to deposits and investments that meet the definition of “Category 3,” as defined in GASB 3.

#### **Concentration of Credit Risk**

An increased risk of loss occurs as more investments are acquired from one issuer (i.e., lack of diversification). This results in a *concentration of credit risk*.

## Schedule Of Investment Types – Continued

GASB 40 requires disclosures of investments by amount and issuer for any issuer that represents five percent or more of total investments. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds and external investment pools, and other pooled investments.

### Interest Rate Risk

*Interest rate risk* exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. GASB 40 requires that interest rate risk be disclosed using one of five approved methods. Entities should choose the method(s) that they use to manage interest rate risk. There are different methods that may be presented for different types of investments. However, the State Controller's Office has selected the weighted average maturity as its primary method.

*Weighted average maturity (WAM).* This method measures time horizons (i.e., the time when investments become due and payable) in years or months and applies a weight to reflect dollar size of individual investments within an investment type.

Interest rate risk disclosures are required for all debt investments as well as investments in mutual funds, external investment pools, and other pooled investments that do not meet the definition of a 2a7-like pool. Also, disclosures are required for any assumptions regarding cash flow timing, interest rate changes, and other factors as well as contract terms, such as coupon multipliers, benchmark indexes, reset dates, and embedded options that cause the fair value of investments to be highly sensitive to interest rate changes.

### Foreign Currency Risk

*Foreign currency risk* exists when there is a possibility that changes in exchange rates could adversely affect an investment's or deposit's fair value. GASB 40 requires disclosures of value in U.S. dollars by foreign currency denomination and by investment type for investments denominated in foreign currencies. These disclosures are not required to be separated from other risk disclosures relating to these investments.

No foreign currency risk disclosure is required for limited partnerships unless the limited partnership is itself an investment in foreign currency investments or for international mutual funds unless the investment in the mutual fund is a significant portion of the college's investments.

If you are unsure of which risk to classify your investments, contact your broker or dealer.

Please note that investments are to be stated at "Fair Value."

Please ensure that debt securities are reported in detail and are broken down into categories like corporate bonds, U.S. government and agency securities, municipal bonds, mortgage loans and notes, etc.

**STATE CONTROLLER'S OFFICE**  
**INVESTMENT HELD OUTSIDE THE STATE TREASURER**  
**AS OF JUNE 30, 20\_\_**  
(in thousands)

Agency Name: \_\_\_\_\_

Fund Name: \_\_\_\_\_

Fund Number: \_\_\_\_\_

**Investment Policies**

**Does your agency have investment policies (California Government Code §16430 and 16480 and/or the Entity's) related to the following risk exposures?**

<b>Investment Risks</b>	<b>Investment Policies</b>		
	<b>YES</b>	<b>NO</b>	<b>N/A</b>
Credit risk (Schedule 2)	_____	_____	_____
Interest rate risk (Schedule 2)	_____	_____	_____
Custodial credit risk (Schedule 3)	_____	_____	_____
Concentration of credit risk (Schedule 4)	_____	_____	_____
Foreign currency risk (Schedule 5)	_____	_____	_____

**YES**, include a brief description (Schedule 1) to identify the following:

- the investment types that are authorized for the Entity by the California Government Code and/or the Entity's investment policy and certain provisions of the California Government Code and/or the Entity's investment policy that addresses interest risk, credit risk, concentration of credit risk, custodial credit risk, and foreign currency risk.
- the investment types that are authorized for investments held by the bond trustee and certain provisions of these debt agreements that address interest rate risk, concentration of credit risk, custodial credit risk, and foreign currency risk.

plus, the attached schedules that indicated '**YES**' from above

**NO**, if you are exposed to the risk but do not have an investment policy that addresses the risk.

**N/A**, if you are not exposed to the risk. For example, foreign currency risk would be N/A if you do not have investments in foreign currencies.



Fund Name: \_\_\_\_\_

Fund Number: \_\_\_\_\_

**Investments Authorized by the California Government Code and the Entity's Investment Policy**

The table below identifies the investment types that are authorized for the Entity by the California Government Code plus the Entity's investment policy if it is more restrictive than the Government Code. This table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

[illegible]

\* Excluding amounts held by bond trustee that are not subject to California Government Code restrictions.



Agency Name: \_\_\_\_\_ Fund Name: \_\_\_\_\_ Fund Number: \_\_\_\_\_

**Disclosure Relating to Credit Risk and Interest Rate Risk**

Presented below is the minimum rating required by (where applicable) the California Government Code, the Entity's investment policy, or debt agreements, and the actual rating as of year end for each investment type.

Investment Type	Credit Risk							Interest Rate Risk
	Fair Value as of 6/30 (000s)	Minimum Legal Rating	Exempt from Disclosure	Rating as of Year End				Weighted Average Maturity * (in years)
				AAA/A-1+	AA/A-1	A/A-2	Not Rated	
Equity Securities								
Securities Lending Collateral								
US Government & Agency Securities								
Corporate Bonds								
Commercial Paper								
Investment Agreements								
Investments Held by Broker-Dealers under Securities Loans with Cash Collateral								
Real Estate								
Venture Capital & Private Equity Funds								
Investment Contracts								
Mutual Funds								
Insurance Contracts								
Mortgage Loans								
Other (please specify by investment type)								
<b>TOTAL</b>								

\* The state has selected weighted average maturity as its primary mechanism for reporting interest rate risk.

Schedule 2.1

Agency Name: \_\_\_\_\_

Fund Name: \_\_\_\_\_

Fund Number: \_\_\_\_\_

**Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations**

Additional information must be provided in the notes for investments whose fair values are highly sensitive to market interest rate changes. The dollar amount (at fair value) or percentage of the portfolio held in highly sensitive investments must be disclosed.

Examples of highly sensitive investments and required disclosures are as follows (GASB 40, paragraph 16):

1. A variable-rate investment's coupon amount enhances or amplifies the effects of interest rate changes by greater than a one-to-one basis, such as 1.25 times the three-month London Interbank Offered Rate (LIBOR). The multiplier makes this investment's fair value highly sensitive to interest rate changes. This investment's fair value, its coupon's multiplier and benchmark index (1.25 times three-month LIBOR), and the frequency of the coupon's reset dates should be disclosed.
2. A variable-rate investment's coupon amount varies inversely with a benchmark index, such as 4 percent minus the three-month LIBOR with a floor of 1-percent. This investment's fair value, its coupon multiplier and benchmark index (4-percent minus the three-month LIBOR with a floor of 1-percent), and the frequency of the coupon's reset dates should be disclosed.
3. An asset-backed investment has repayments that are expected to significantly vary with interest rate changes. The variance may present itself in terms of variable repayment amounts, uncertain early or extended repayments, or in some cases, the possibility of no repayments. Interest-only and residual tranches (a specific class of bonds within an offering wherein each offers varying degrees of risk to the investor) of collateralized mortgage obligations are specific examples of such investments. This investment's fair value, the nature of its underlying assets, and the existence of the repayment option should be disclosed.

Disclose the terms and fair values of the investments that are highly sensitive to interest rate fluctuations.

Highly Sensitive Investments	Fair Value at Year End (in 000s)
_____	_____

Agency Name: \_\_\_\_\_  
Fund Name: \_\_\_\_\_ Fund Number: \_\_\_\_\_

**Disclosure Relating to Concentration of Credit Risk**

The investment policy of the Entity contains no limitations on the amount that can be invested in any issuer beyond that stipulated by the California Government Codes. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5-percent more of total Entity investments are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Investment in any one issuer that represents 5-percent or more of total investments by reporting units (primary government, discretely presented component unit, governmental activities, major fund, nonmajor funds in the aggregate, etc.) are as follows:

For example:

\$1,000,000 of the cash and investments (including amounts held by bond trustee) reported Water Fund (a major fund of the Entity) are held in the form of a nonnegotiable unrated investment contract issued by the Example Insurance Company that matures on October 1, 2017.

Agency Name: \_\_\_\_\_

Fund Name: \_\_\_\_\_

Fund Number: \_\_\_\_\_

**Disclosure Relating to Custodial Credit Risk**

The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provisions for deposits. The California Government Code §16521 and 16522 requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool must equal at least 110-percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150-percent of the secured public deposits.

As of June 30, 20\_\_, Entity investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the Entity to buy the securities:

<b>Investment Type</b>	<b>Reported Amount (in 000s)</b>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
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_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Agency Name: \_\_\_\_\_  
Fund Name: \_\_\_\_\_

Fund Number: \_\_\_\_\_

**Disclosure Relating to Foreign Currency Risk**

<u>Investment Type</u>	<u>Foreign Currency Denomination</u> <u>(Euro, Japanese Yen, Swiss Franc, etc.)</u>	<u>Reported Amount</u> <u>(in 000s of U.S. Dollars)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____
_____	_____	_____
_____	_____	_____

## Information Due September 2, 2008

- GAAP Adjustments – all fund types
- Audit Reports for funds whose reporting period ends December 31, 2007.
- Note disclosure information including Investment and Debt Service Schedules
- Statement of Changes in Assets and Liabilities for agency funds
- Component Unit and Proprietary Funds

### Balance Sheet

#### Assets

- Split Restricted Assets from the other Assets

#### Net Assets

- Present Capital Assets net of related Debt
- Split Restricted and Unrestricted Net Assets

### Operating Statement

- Add capital contributions to operating statement
- Component Units should not use transfers in or transfers out

### Statement of Cash Flows – Direct Method

- For proprietary funds only. Not required for component units

**Please refer to the agency information request we normally send out in July for information that may be unique to your agency. If you do not receive a request and believe there should be one, please contact our office.**



## Information Due October 1, 2008

- Audit Reports for funds whose reporting period ends June 30, 2008, are due October 1, 2008.

**If a Final audit cannot be provided by that date, then the Draft audit must be submitted by October 1, 2008. The final is then due by no later than October 15, 2008.**

Independent audit reports should include the following information:

- Financial Statements in the format prescribed by the Controller's Office.
- Interfund elimination and reclassification adjustments.
- Description of significant collections of works of arts & historical treasures and the amount of donations received for the year.
- Disclosure of Investment Risks required by GASB No. 40.
- Debt service requirements for 5 subsequent years and in 5 year increments thereafter.
- Interest to be paid in the future years required for variable-rate debt.
- Terms of variable-rate debt.
- Capital lease requirements for 5 subsequent years and in 5 year increments thereafter.
- Separate Restricted Assets from the other Assets (Assets section of the Balance Sheet) and follow the evaluation and disclosure requirements in GASB No. 46 – Net Assets Restricted by enabling Legislation.
- Split Restricted and Unrestricted Net Assets (Net Assets section of the Balance Sheet).
- Add capital contributions to operating statement.
- Component Units should not use transfers in or transfers out.
- The Cash Flow Statement is not required for Component Unit.

## **Appendix A**

### **Proprietary Funds Example**

This appendix shows how a proprietary fund's balance sheet and operating statement looks after the agency GAAP adjustments are added to the amounts that roll from the Budgetary/Legal basis system.

The GAAP system reclassifies public service enterprise funds, working capital, and revolving funds (nongovernmental cost funds) to GAAP proprietary funds. GAAP proprietary funds include enterprise funds and internal service funds. Refer to Appendix D for fund classifications.

Proprietary funds use full accrual basis for revenue and expense recognition. To convert the Budgetary/Legal basis statements to the full accrual basis, various GAAP adjustments are required (see Examples of GAAP Adjustments for Proprietary Funds, starting on page 18). Also, the GAAP system uses different accounts for the balance sheet and operating statement (see Appendix C for the GAAP balance sheet and operating statement accounts). A Statement of Cash Flows is required for all proprietary funds (see Appendix B for instructions for preparing the Statement of Cash Flows).

When a Pre-closing Trial Balance for nongovernmental cost funds is entered into the SCO Budgetary/Legal basis system, the GAAP basis system automatically reclassifies these pre-closing amounts into GAAP accounts (see the GAAP w/o Adjustments column on the next page). The GAAP balance sheet accounts are similar to those from the Pre-closing Trial Balance, but at a more summarized level. For the operating statement, revenues are reclassified into one account, "Services and Sales," and expenses are reclassified in one account, "Services and Charges." Then, the GAAP adjustments provided by the agency are used to come up with the final GAAP balance. These amounts are used to prepare the balance sheet and operating statement in the CAFR.

Agencies with the larger proprietary funds are requested to submit a Balance Sheet, an Operating Statement, and a Statement of Cash Flows. The Statement of Cash Flows can only be done after completion of the Balance Sheet and Operating Statement.

The following example illustrates the reclassification process of a proprietary fund.

**GAAP Adjustments Worksheet**  
**Fund XYZ (Proprietary Fund)**  
**For the Year Ended June 30, xxxx**

	<b>GAAP</b>									<b>GAAP</b>
<b>Account Title</b>	<b>w/o Adj.</b>	<b>Entry 1</b>	<b>Entry 2</b>	<b>Entry 3</b>	<b>Entry 4</b>	<b>Entry 5</b>	<b>Entry 6</b>	<b>Entry 7</b>	<b>Entry 8</b>	<b>w/Adj.</b>
Cash and Pooled Investments	180									180
Receivable	220									220
Due From Other Funds	80	(50)								30
Capital Assets	2,200									2,200
Accounts Payable	(1,420)									(1,420)
Due To Other Funds	(150)	50								(100)
Compensated Absences Payable								(90)		(90)
Revenue Bonds Payable									(300)	(300)
Bond Interest Payable	(15)									(15)
Beg. Net Assets	(1,350)									(1,350)
Services and Sales	(3,880)					180			300	(3,400)
Services and Charges	3,435		(90)	(15)	(1,000)		(150)			2,180
Personal Services Expense					1,000			90		1,090
Depreciation Expense			90							90
Non-operating Interest Revenues						(180)				(180)
Non-operating Interest Expense				15						15
Other (Loss on Sale of Cap./A)							150			150
Operating Transfer out	700									700
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Description

of Entry

To net Due to  
& Due From  
the same fund

To reclassify  
Services and  
Charges to  
Depreciation  
Expense

To reclassify  
Services and  
Charges to  
Interest Expense

To reclassify  
Services and  
Charges to  
Personal Services  
Expense

To reclassify  
Services and  
Sales to  
Interest Revenue

To reclassify  
Services and  
Charges to  
loss on sale of  
capital assets  
(210-60)=150

To record  
Compensated  
Absences  
Payable

To record  
new bond  
issuance

**Balance Sheet**  
**Without and With GAAP Adjustments**  
**Fund XYZ (Proprietary Fund)**  
**For the Year Ended June 30, xxxx**

**GAAP without Adjustments**

<u>Description</u>	
<b>Assets</b>	
<i>Current Assets</i>	
Cash and Pooled Investments	\$180
Receivable (net)	220
Due From Other Funds	80
Total Current Assets	<u>480</u>
<i>Noncurrent Assets</i>	
Capital Assets	2,200
<b>Total Assets</b>	<b><u><u>\$2,680</u></u></b>
<b>Liabilities</b>	
<i>Current Liabilities</i>	
Accounts Payable	\$1,420
Due To Other Funds	150
Bond Interest Payable	15
Total Current Liabilities	<u>1,585</u>
<i>Noncurrent Liabilities</i>	
Compensated Absences Payable	0
Revenue Bonds Payable	0
Total Noncurrent Liabilities	<u>0</u>
<b>Total Liabilities</b>	<b><u>1,585</u></b>
<b>Net Assets</b>	
Unrestricted	<u>1,095</u>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$2,680</u></u></b>

**GAAP with Adjustments**

<u>Description</u>	
<b>Assets</b>	
<i>Current Assets</i>	
Cash and Pooled Investments	\$180
Receivable (net)	220
Due From Other Funds	30
Total Current Assets	<u>430</u>
<i>Noncurrent Assets</i>	
Capital Assets	2,200
<b>Total Assets</b>	<b><u><u>\$2,630</u></u></b>
<b>Liabilities</b>	
<i>Current Liabilities</i>	
Accounts Payable	\$1,420
Due To Other Funds	100
Bond Interest Payable	15
Total Current Liabilities	<u>1,535</u>
<i>Noncurrent Liabilities</i>	
Compensated Absences Payable	90
Revenue Bonds Payable	300
Total Noncurrent Liabilities	<u>390</u>
<b>Total Liabilities</b>	<b><u>1,925</u></b>
<b>Net Assets</b>	
Unrestricted	<u>705</u>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$2,630</u></u></b>

**Operating Statement**  
**Without and With GAAP Adjustments**  
**Fund XYZ (Proprietary Fund)**  
**For the Year Ended June 30, xxxx**

<u>GAAP without Adjustments</u>		<u>GAAP with Adjustments</u>		Refer to pgs 46-47
<u>Description</u>		<u>Description</u>		
<b>Beginning Net Assets</b>	<b>\$1,350</b>	<b>Beginning Net Assets</b>	<b>\$1,350</b>	
<b>Operating Revenues</b>		<b>Operating Revenues</b>		
Services and Sales	3,880	Services and Sales	3,400	1
<b>Operating Expenses</b>		<b>Operating Expenses</b>		
Services and Charges	3,435	Services and Charges	2,180	2
		Personal Services Expense	1,090	3
		Depreciation	90	11
<b>Operating Income</b>	<b>445</b>	<b>Total Operating Expenses</b>	<b>3,360</b>	
		<b>Operating Income</b>	<b>40</b>	10
		<b>Nonoperating Revenue (Expense)</b>		
		Interest Revenue	180	9
		Interest Expense	(15)	8
		Other	(150)	7
		<b>Total Nonoperating Revenue</b>	<b>15</b>	
Operating Transfers out	(700)	Operating Transfers Out	(700)	6
<b>Ending Net Assets</b>	<b>\$1,095</b>	<b>Ending Net Assets</b>	<b>\$705</b>	

## **Appendix B**

### **Statement of Cash Flows**

#### **Scope**

Proprietary Funds provide a set of financial statements that report both financial position and results of operations, and they should also include a statement of cash flows for each period which results of operations are provided.

#### **Purpose of the Statement.**

The primary purpose of a statement of cash flows is to provide relevant information about cash receipts and cash payments of a proprietary fund during a fiscal period. The information provided in the statement of cash flows helps investors, creditors, and others to assess:

- a. The proprietary fund's ability to meet its obligations, and its need for external financing.
- b. The proprietary fund's ability to generate positive future net cash flows.
- c. The reasons for differences between net income and associated cash receipts and payments.

To achieve its purpose of providing information to investors, creditors, and others for the above assessment, a statement of cash flows should report the cash effects during a fiscal period of a proprietary fund's operating, financing, and investing activities.

The Statement of Cash Flows is required to be prepared using the "Direct Method." Under this method, proprietary funds must report major classes of gross cash receipts and cash payments. That is to say, cash inflows and outflows should be reported in categories such as:

- a. Payments to Vendors such as goods and services, insurance, advertising, interest paid, income taxes paid, etc.
- b. Payments to Employees such as wages, benefits, etc.
- c. Receipts from Customers such as goods and services, refunds, licenses, rents, interest and dividends received, etc.
- d. Receipts from quasi-external operating transactions with other funds.
- e. Any other operating cash payments or receipts.

The Cash Flows Statements are categorized into five areas: A) Cash Flows from Operating Activities, B) Cash Flows from Noncapital Financing Activities, C) Cash Flows from Capital and Related Financing Activities, D) Cash Flows from Investing Activities, and E) Adjustments to reconcile Operating Income/Loss to net cash provided by operations.

- A. Cash Flows from Operating Activities** include all cash flows related to transactions and events reported as components of operating income in the operating statement. In addition, this is used for any cash inflow or outflow that cannot properly be classified in one of the other categories, regardless of whether the item is considered operating or nonoperating on the operating statement. Some common cash inflows and outflows can be seen in Exhibits 1 and 2:

### **Exhibit 1**

#### **Examples of Cash Inflows from Operating Activities:**

- Cash received from sales of goods or services.
- Collection of accounts receivable.
- Collection of notes receivable related to the sale of goods or services.
- Cash from quasi-external operating transactions with other funds (e.g., sale of printing services to another fund).
- Cash from Grants that are essentially contracts for services (e.g., a nursing facility that provides services to Medicaid patients).
- Receipt of cash deposits from customers.
- Cash received from rental and royalty income on items not reported as investments.
- Tap fees received that are not in excess of the physical cost to connect.
- Insurance proceeds not related to capital assets.
- Cash received from interest on program loans (e.g., student loans, low income housing loans).

### **Exhibit 2**

#### **Examples of Cash Outflows from Operating Activities:**

- Payments to vendors.
- Liquidation of account payables.
- Liquidation of notes payable to vendor.
- Payments to employees (including related taxes).
- Payments of benefits on behalf of employees (e.g., pension contributions).
- Grant payments to others for services that are operating activities of the grantor (e.g., nursing facility pays nonprofit for occupation therapy on behalf of residents).
- Payments of taxes, duties, fines, fees and penalties.
- Cash payments related to quasi-external operating transactions with other funds (e.g., payment for printing done by an internal service fund).
- Return of cash deposits (including interest) to customers.
- Payment of IRC Section 457 deferred compensation plan benefits to fiduciary fund for employees.

**B. Cash Flows from Noncapital Financing Activities** include borrowings and repayments (principal and interest) of debt that is not clearly attributable to capital purposes. For example, borrowings to finance program loans would properly be reported in this category. Similarly, this category is used to report grant proceeds not specifically restricted to capital purposes, as well as grant payments (both capital and otherwise) to other entities. In addition, the noncapital financing category includes transfers to and from other funds (except when a transfer is being received for capital purposes). Finally, tax receipts not attributable to capital purposes are also reported in this category, along with any interest paid on noncapital related vendor payables. Some common cash inflows and outflows can be seen in Exhibits 3 and 4:

### **Exhibit 3**

#### **Examples of Cash Inflows from Noncapital Financing Activities:**

- Proceeds of borrowing other than for capital purposes.
- Grant proceeds not restricted to capital purposes.
- Transfers received for other than capital purposes.
- Tax proceeds not attributable to capital purposes.

### **Exhibit 4**

#### **Examples of Cash Outflows from Noncapital Financing Activities:**

- Repayment of debt (principal and interest) not clearly attributable to capital purposes.
- Grant payments to other entities (capital and noncapital).
- Cash from transfer to other funds.
- Interest paid on noncapital related vendor payables.

- C. **Cash Flows from Capital and Related Financing Activities** include the borrowing and repayment (principal and interest) of debt clearly attributable to capital purposes. It is also used to report the proceeds of capital grants and contributions, as well as transfers from other funds for capital purposes. Payments related to the acquisition, construction or improvement of capital assets are also reported in this category.

In addition, the capital related financing activities category serves to report cash flows resulting from the sale or involuntary conversion of capital assets (e.g., insurance proceeds resulting from the loss of a capital asset). Likewise, cash flows from capital type special assessments are also properly reported in this category. Similarly, tap fees in excess of the physical cost to connect are reported in this category if they are to be used for capital purposes, as are taxes levied specifically for capital purposes or related debt service. Some common cash inflows and outflows can be seen in Exhibits 5 and 6:

### **Exhibit 5**

#### **Examples of Cash Inflows from Capital Related Financing Activities:**

- Proceeds of borrowings for capital purposes.
- Proceeds of capital grants.
- Proceeds of capital contributions.
- Transfers received for capital purposes.
- Proceeds of sales of capital assets.
- Insurance proceeds related to capital assets.
- Proceeds of capital-type special assessments.
- Cash received from tap fees in excess of the physical cost to connect (if related to capital purposes).
- Cash received from taxes levied for capital purposes.
- Cash received from taxes levied for debt service related to capital purposes.



### **Exhibit 6**

#### **Examples of Cash Outflows from Capital Related Financing Activities:**

- Principal repayments related to capital purposes (including payments on capital leases).
- Interest repayments related to capital purposes (including payments on capital leases).
- Payments related to the acquisition, construction or improvement of capital assets.

D. **Cash Flows from Investing Activities** include the receipt of interest, loan collections, proceeds from the sale of investments, and the receipt of interest on customer deposits. Cash outflows in the investing activity category include loans made to others and the purchase of investments. Some common cash inflows and outflows can be seen in Exhibits 7 and 8:

### **Exhibit 7**

#### **Examples of Cash Inflows from Investing Activities:**

- Loan collections.
- Proceeds from the sale of investments.
- Interest payments received.
- Interest collections on customer deposits.

### **Exhibit 8**

#### **Examples of Cash outflows from Investing Activities:**

- Loans made to others.
- Purchase of Investments.

E. **Reconciliation of Operating Income(Loss) to Net Cash Provided by (Used in) Operating Activities** furnishes the differences that exist between “cash flows from operating activities” and “operating income”.

### **Exhibit 9**

#### **Examples of Reconciliation of Operating Income(Loss) to Net Cash Provided by (Used in) Operating activities:**

- Depreciation
- Amortization
- Changes in Assets
- Changes in Liabilities

## Example of Cash Flows

The following example is a continuation of the proprietary fund example on pages 38-41. Also, the comparison of the balance sheet for the prior years is on page 48. **Note:** The liabilities and expenses in the following explanation are shown as negative amounts. In the balance sheet and operating statement examples they are shown as positive amounts.

### Explanation of Statement

#### **Cash flows from Operating Activities:**

1. Receipts from customers of \$3,370 represent Operating Revenues plus the change in Accounts Receivable.  $(3,400 + 190 - 220)$
2. Payments to Suppliers of (\$1,810) represent Services and Charges Expense plus the change in Accounts Payable.  $(-2,180 + -1,050 - -1,420)$
3. Payments to Employees of (\$1,085) represent Personal Services Expense plus the change in Compensated Absences.  $(-1,090 + -85 - -90)$
4. Internal Activity – payments of (\$200) represent the change in Due to Other Funds.  $(-300 - -100)$  **Must be a credit.**
5. Internal Activity – receipts of \$20 represent the change in Due from Other Funds.  $(50 - 30)$  **Must be a debit.**

#### **Cash Flows from Noncapital Financing Activities:**

6. The Operating Transfers Out of (\$700) represents an outflow of cash for noncapital purposes.

#### **Cash Flows from Capital and Related Financing Activities:**

7. The Proceeds from Sale of Capital Assets of \$60 represent an inflow of cash from a capital activity. The capital assets had a book value of \$210 and were sold for \$60 (cash inflow), resulting in a (\$150) loss that is reported as a non-operating expense. Since the (\$150) is a noncash transaction, it is not reflected on the cash flows.
8. The Interest Paid of (\$35) represents a cash outflow related to the payment of interest on bonds used for capital purposes. It represents the change in bond interest payable of (\$20), which was already recognized in the prior period operating statement as an expense accrual, and the (\$15) interest expense recognized this year on the operating statement.

#### **Cash Flows from Investing Activities:**

9. The Interest and Gains on Investments of \$180 represents a cash inflow from investment earnings. There are no current or prior year accruals related to interest revenue, therefore, this amount agrees with the amount on the operating statement.

**The total of the categories of (\$200) (a) is added to the prior year ending cash balance of \$380 (b), resulting in an ending cash balance of \$180 (c). This amount must agree with the cash balance on the balance sheet.**

## **Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:**

10. To determine cash flows from operating activities, you must first start with the Operating Income of \$40. Operating Income should not include nonoperating revenue or expense. This amount does not represent a cash amount from operations, because not all revenues and expenses are paid in cash.

The following adjustments are needed to convert Operating Income to a cash amount from operations.

11. The Depreciation Expense amount of \$90 reduced Operating Income, but did not affect Cash. Depreciation of \$90 must be added back to Operating Income since it did not involve an outflow of cash.
12. The change in Accounts Receivable of (\$30) represents revenues that were not collected in cash during the current period. Since this was not an inflow of cash, but was reported as part of revenues, it must be deducted from Operating Income.
13. The change in Due From Other Funds of \$20 represents cash that was paid back from another fund, but not reflected in Operating Income. Since it was an inflow of cash, it must be reported as an addition to Operating Income.
14. The change in Accounts Payable of \$370 represents expenses reported on the operating statement, but not paid out in cash. Since it was not an outflow of cash, but was reported as an expense, it must be added back to Operating Income.
15. The change in Due To Other Funds of (\$200) represents cash that was paid to another fund, but is not reflected in Operating Income. Since it was an outflow of cash, it must be reported as a deduction to Operating Income.
16. The change in Compensated Absences Payable of \$5 represents expenses reported on the operating statement, but not paid out in cash. Since it was not an outflow of cash, but was reported as an expense, it must be added back to Operating Income.

**The adjustments above totaling \$255, are added to the Operating Income of \$40, resulting in \$295 Net Cash Provided by Operating Activities. The remaining sections of the Statement of Cash Flows are used to reflect the cash flows related to the non-operating transactions of the operating statement.**

**The general rule is that an increase in assets (other than cash) from the prior year is a decrease (net cash outflow) on the Statement of Cash Flows, and vice-versa. However, the opposite is true with liabilities. An increase in liabilities is an increase (net cash inflow) on the Statement of Cash Flows, and vice versa.**

**Balance Sheet**  
**Change in Assets and Liabilities**  
**Fund XYZ (Proprietary Fund)**  
**For the Year Ended June 30, xxxx**

<b>Account Title</b>	<b>GAAP Balance Current Year</b>	<b>GAAP Balance Prior Year</b>	<b>Change</b>	<b>Refer to pgs 46-47</b>
<b>Current Assets</b>				
Cash and Pooled Investments	\$180	\$380	(200)	(a), (b), (c)
Receivable	220	190	(30)	1, 12
Due From Other Funds	30	50	20	5, 13
<b>Noncurrent Assets</b>				
Capital Assets	<u>2,200</u>	<u>2,500</u>	300	
<b>Total Assets</b>	<u><b>\$2,630</b></u>	<u><b>\$3,120</b></u>		
<b>Current Liabilities</b>				
Accounts Payable	\$1,420	\$1,050	370	2, 14
Due to Other Funds	100	300	(200)	4, 15
Bond Interest Payable	15	35	(20)	8
<b>Noncurrent Liabilities</b>				
Compensated Absences Payable	90	85	5	3, 16
Revenue Bonds Payable	<u>300</u>	<u>300</u>	0	
<b>Total Liabilities</b>	<b>1,925</b>	<b>1,770</b>		
Net Assets	<u>705</u>	<u>1,350</u>		
<b>Total Liabilities and Net Assets</b>	<u><b>\$2,630</b></u>	<u><b>\$3,120</b></u>		

**Statement of Cash Flows**  
**Fund XYZ (Proprietary Fund)**  
**For the Year Ended June 30, xxxx**  
**Direct Method**

Refer  
to pgs  
46-47

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers/employers	\$ 3,370	1
Receipts from interfund services provided (Always a debit)	20	5
Payments to suppliers	(1,810)	2
Payments to employees	(1,085)	3
Payments for interfund services used (Always a credit)	(200)	4
Claims paid to other than employees		
Other receipts (payments)		
<b>Net cash provided by (used in) operating activities</b>	<b>295</b>	
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Change in interfund payables and loan payable		
Proceeds from general obligation bonds		
Proceeds from notes payable and commercial paper		
Proceeds from revenue bonds		
Retirement of general obligation bonds		
Retirement of notes payable and commercial paper		
Retirement of revenue bonds		
Interest paid on operating debt		
Operating transfers in		
Operating transfers out	(700)	6
Grants provided		
Lottery payments for education		
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(700)</b>	
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of intangible assets		
Acquisition of capital assets		
Proceeds from sale of capital assets	60	7
Principal paid on notes payable and commercial paper		
Payment of capital lease obligation		
Retirement of general obligation bonds		
Proceeds from revenue bonds		
Retirement of revenue bonds		
Interest paid	(35)	8
Contributed capital		
Grants received		
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>25</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments		
Proceeds from maturity and sale of investments		
Change in interfund receivables and loans receivable		
Earnings on investments	180	9
<b>Net cash provided by (used in) investing activities</b>	<b>180</b>	

**Statement of Cash Flows**  
**Fund XYZ (Proprietary Fund)**  
**For the Year Ended June 30, xxxx**  
**Direct Method**

Refer  
to pgs  
46-47

Net increase (decrease) in cash and pooled investments		<b>(200)</b>	(a)
<b>Cash and Pooled Investments at July 1</b>		<b>380</b>	(b)
<b>Cash and Pooled Investments at June 30</b>	\$	<b>180</b>	(c)
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</b>			
<b>PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>			
Operating income (loss)	\$	40	10
Adjustments to reconcile operating income (loss) to net cash provided by			
(used in) operating activities:			
Interest expense on operating debt			
Depreciation		90	11
Accretion of capital appreciation bonds			
Provisions and allowances			
Accrual of deferred charges			
Amortization of discounts			
Amortization (recovery) of deferred charges			
Other			
Change in assets and liabilities:			
Receivables		(30)	12
Due from other funds		20	13
Due from other governments			
Prepaid items			
Inventories			
Net investment in direct financing leases			
Other assets			
Interfund receivables			
Loans receivables			
Accounts payable		370	14
Due to other funds		(200)	15
Due to other governments			
Deposits			
Contracts and notes payable			
Advance collections			
Interest payable			
Other current liabilities			
Benefits payable			
Compensated absences payable		5	16
Capital lease obligations			
Other noncurrent liabilities			
Total adjustments		<b>255</b>	
<b>Net cash provided by (used in) operating activities</b>	\$	<b>295</b>	

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
<b>CURRENT ASSETS</b>		
011	Cash and pooled investments	GAAA
012	Investments	GAAC
013	Amount on deposit with U.S. Treasury	GAAD
014	Cash and pooled investments - restricted	GAAM
015	Investments - restricted	GAAS
016	Provision for deferred - offset 1602 account	GAAG
021 <b>DO NOT USE</b>	Due from other funds (don't need subaccount) (Only used by SCO for final adjustments related to rounding)	GAAF
022	Receivables (net)	GAAE
023	Internal balances	GAA6
024	Due from other funds (Accounts 5024 and 5035 are used in the automated adjustments)	GAAF
025	Due from other governments	GAAI
026	Due from primary government	GAAB
027	Due from component units	GAA5
028	Prepaid items (used in EN, IS, CU, & AG only)	GAAK
029	Due from other governments - restricted	GAA3
031	Inventories, at cost	GAAL
032	Other current assets	GAAX
033	Food stamps	GAA2
034	Net investment in direct financing leases	GAAZ
035	Due from other funds (Accounts 5024 and 5035 are used in the automated adjustments)	GAAF
037	Prepaid to ARF (0602) - offset 1736 acct (for agency fund only)	GAAY
038	Recoverable power cost net (Current)	GAA4
<b>NON CURRENT ASSETS</b>		
411	Cash and pooled investments - restricted	GABA
412	Investments (non current)	GABB
413	Investments - restricted	GABC
415	Receivable	GABD

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
416	Net investment in direct financing leases (non-current)	GABF
436	Interfund receivables	GABG
437	Loans receivable	GABH
438	Recoverable power cost net (non-current)	GABK
439	Loans receivable - restricted	GABI
440	Deferred charges	GABM
443	Investment in UCSF Stanford Health Center	GABP
444	Libraries/Collections/Works of Art/Historical Treasures - Non-depreciable	GABO
445	Libraries/Collections/Works of Art/ Historical Treasures - Depreciable	GABS
446	Land and land improvements	GABR
447	Other/Intangible capital assets	GABS
448	Buildings and building improvements	GABS
449	Improvements other than buildings	GABS
450	Equipment	GABS
451	Infrastructure - Depreciable	GABS
452	Infrastructure - Non-depreciable	GABU
455	Construction in progress	GABV
457	Accumulated depreciation - Infrastructure	GABW
458	Accumulated depreciation - Buildings and building improvements	GABW
459	Accumulated depreciation - Libraries/Collections/Works of Art/Historical Treasures	GABW
461	Accumulated depreciation - Other/Intangible capital assets	GABW
462	Accumulated depreciation - Equipment	GABW
463	Accumulated depreciation - Improvements other than buildings	GABW
460	Other noncurrent assets	GABY
465	Other noncurrent assets - restricted	GABZ
<b>CURRENT LIABILITIES</b>		
610	Accounts payable	GBAA
613	PMIA loan payable (used for audited funds)	GBA3
615	Due to other appropriation (offset GAAH)	GAAH
620	Due to other funds (need subaccount for entry) (Accounts 5620 and 5624 are used in the automated adjustments)	GBAD



## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
621 <b>DO NOT USE</b>	Due to other funds (don't need subaccount) (Only used by SCO for final adjustments related to rounding)	GBAD
625	Due to component units	GBAL
629	Amount to be provided for other long-term debts (offset 2920)	GBAB
630	Due to other governments	GBAE
631	Due to primary government	GBAY
633	Dividends payable	GBAH
641	Lottery prizes and annuities (current portion LT)	GBAX
642	Tax overpayments	GBAP
643	Benefits payable (Enterprise-Unemployment & Retirement programs only) – payment will go to an individual	GBAK
644	Deposits	GBAJ
645	Contracts and notes payable	GBAM
646	Compensated absences payable (current portion LT)	GBAX
647	Mortgages and other borrowings	GBAS
648	Net assets available for borrowing	GBAT
649	Capital lease obligations (current portion LT)	GBAX
650	Advance collections	GBAI
651	Deferred revenue	GBA2
652	Commercial paper (current portion LT) For enterprise funds and special circumstances	GBAX
653	Benefits payable (current portion LT) – payment will go to an insurance carrier or other non-individual	GBAX
655	Workers' compensation benefits payable (current portion LT)	GBAX
660	General obligation bonds payable (current portion LT)	GBAX
665	Revenue bonds payable (current portion LT)	GBAX
667	Certificates of participation (current portion LT)	GBAX
668	Securities Lending Obligation	GBA4
670	Interest payable	GBAG
677	Other liabilities (current portion of LT)	GBAX
678	Other liabilities	GBAO

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
<b>NON CURRENT LIABILITIES</b>		
635	Interfund payables	GBBA
637	Loans payable	GBBB
662	Due to other governments	GBBC
672	Benefits payable - payment to an insurance carrier or other non-individual	GBBD
675	Lottery prizes and annuities	GBBG
680	Compensated absences payable	GBBJ
682	Certificates of participation	GBBK
685	Commercial paper (for Enterprise funds)	GBBL
688	General obligation bonds payable	GBBN
690	Revenue bonds payable	GBBP
691	Capital lease obligations	GBBR
692	Workers' compensation benefits payable (combines w/other)	GBBT
695	Other noncurrent liabilities	GBBT
<b>FUND EQUITY</b>		
905	Investment in capital assets, net of related debt (Offset 985 GBDC)	GBCC
908	Reserved for regulatory requirements (Offset 988 GBDE)	GBCE
910	Reserved for encumbrances (Offset 990 GBDG)	GBCG
915	Reserved for interfund receivable (Offset 998 GBDH)	GBCH
920	Reserved for loans receivable (Offset 992 GBDI)	GBCI
927	Reserved for employees' pension benefits (Offset 997 GBDK)	GBCK
934	Restricted net assets (Offset 984 GBDD)	GBCD
936	Reserved for continuing appropriations (Offset 996 GBDM)	GBCM
935	Reserved for other specific purposes (Offset 995 GBDN)	GBCN
938	Reserved for nonexpendable (Offset 978 GBDL)	GBCL
940	Budgetary basis undesignated-available for appropriation (deficit)	GBBM
945	Budgetary to GAAP adjustments (Offset 994 GBDO)	GBBO

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
<b>OPERATING STATEMENT</b>		
950	Beginning Fund Balance Adjustment/Undesignated	GOAA
953	Beginning Fund Balance Adjustment.- Bond Funds	GOAA
956,507,509 510,530,570 930, 993, & 6010,6030, 6801,6802, 6805,6806	Fund Balance Equity Adjustment (s/b zero)	GOXA
952	Prior Period Adjustments	GOAA
<b>REVENUES – GOVERNMENTAL FUNDS</b>		
710	Other Taxes	GOBK
712	Bank & Corporation Taxes	GOBE
713	Inheritance, Estate & Gift Taxes	GOBK
714	Cigarette Taxes	GOBK
715	Insurance Taxes	GOBG
716	Personal Income Taxes	GOBB
718	Retail Sales Taxes	GOBC
719	Intergovernmental	GOBD
720	Licenses and permits	GOBF
725	Natural resources (combine with other)	GOBT
727	Receipts from depositors	GOBM
730	Charges for services	GOBL
732	Fees	GOBN
735	Penalties	GOBP
740	Interest	GOBR
770	Insurance premiums	GOBJ
772	Escheat	GOBS
775	Other	GOBT

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
<b>EXPENDITURES – GOVERNMENTAL FUNDS</b>		
808	General government	GODB
810	Education	GODD
815	Health and human services	GODF
820	Resources	GODH
825	State and consumer services	GODJ
830	Business and transportation	GODL
835	Correctional programs	GODN
840	Property tax relief	GODP
842	Capitol outlay	GODR
843	Pooled Loan Interest	GODV
844	Interest on General Fund Loans	GODV
845	Debt Service - Principal retirement	GODT
846	Interest Payments to Federal Government	GODV
847	Miscellaneous Debt Service - P&I	GODV
850	Debt Service - Interest & Fiscal Charges	GODV
854	Receipt of Premium on Bond Sales	GODV
856	Receipt of Accrued Interest on Bond Sales	GODV
857	Payment of Discount on Bond Sales	GODV
895	Debt Service - Principal NGC	GODT
<b>OTHER FINANCING SOURCES – GOVERNMENTAL FUNDS</b>		
785	Proceeds from G.O. Bonds/commercial paper	GOLB
786	Proceeds from remarketing bonds	GOLI
787	Proceeds from refunding bond & refunding COP	GOLC
788	Proceeds from revenue bonds	GOLE
789	Proceeds from capital leases	GOLK
790	Operating transfers in	GOLD
791	Loan Repayments	GOLD
890	Operating transfers out	GOLF
891	Payment to refund escrow agent	GOLG

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
892	Transfer out intrafund adjustment	GOLF
896	Payment to remarketing agent	GOLM
898	Prior Year Accounting Change (DO NOT USE. USE 952 INSTEAD)	GOLH
899	Payment to refunding commercial paper	GOLN
<b>OPERATING REVENUES – PROPRIETARY FUNDS &amp; CUs</b>		
751	Student tuition and fees	GOFA
752	Unemployment and disability insurance	GOFC
754	Lottery Ticket Sales	GOFB
755	Services and sales	GOFD
756	Power sales	GOFE
758	Grants and contracts	GOFP
760	Earned premiums (net)	GOFF
762	Net appreciation (depreciation) in fair value of investment	GOFG
764	Department of energy laboratories	GOFQ
765	Investment and interest	GOFH
767	Contributions	GOFJ
768	Employer contributions	GOFK
769	Plan member contributions	GOFM
778	Rent	GOFL
780	Other	GOFN
<b>OPERATING EXPENSES – PROPRIETARY FUNDS &amp; CUs</b>		
766	Investment expenses (for pension trust funds)	GOFI
841	Payments to and for depositors	GOHS
859	Lottery prizes	GOHB
860	Personal services	GOHD
861	Power purchases	GOHC
862	Administrative expense	GOHE
865	Supplies	GOHF
870	Services and charges	GOHH
871	Scholarships and fellowships	GOHM

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
872	Department of energy laboratories	GOHK
875	Depreciation	GOHJ
877	Other expenses	GOHT
880	Distributions to beneficiaries	GOHL
882	Interest expense	GOHN
884	Refunds	GOHP
886	Accrual of deferred charges	GOHR
<b>NONOPERATING REVENUES (EXPENSES) – PROPRIETARY FUNDS &amp; CUs</b>		
771	Private gifts	GOJC
773	Permanent endowments, donations and grants	GOJE
776	Donations and grants	GOJB
893	Grants provided	GOJD
777	Investment and interest income	GOJF
894	Interest expense and fiscal charges	GOJH
779	Gain on early extinguishment of debt	GOJJ
782	Other	GOJL
786	Bond Fund LB Adjustment (s/b zero)	GOJN
960	Dividends paid	GOJP
961	Lottery payments for education	GOJQ
885	Capital contribution	GOJS
797	Payments from primary government	GOJG
798	Payments to primary government	GOJI
774	Special items	GOJT
784	Extraordinary items	GOJV
<b>PROGRAM REVENUES *</b>		
208	General Government	GOEB
210	Education	GOED
215	Health and human services	GOEF
220	Resources	GOEH
225	State and consumer services	GOEJ
230	Business and transportation	GOEL

## Appendix C - GAAP System Account Codes

SCO Acct Codes (0,5,6,7)	Account Titles	Generic Codes
235	Correctional programs	GOEN
240	Property tax relief	GOEP
246	Interest Payments to Fed. Gov.(s/b zero) - ag # 9625	GOEV
247	Misc. Debt Service-P&I (s/b zero) - agency #9600	GOEV
250	Debt Service-Interest & Fiscal Charges (s/b zero) - ag # 9620	GOEV
<p>1) "0" - Manual GAAP adjustments.</p> <p>2) "5" - GAAP system reclassification for revenues and expenses.</p> <p>3) "6" - GAAP system adjustments to encumbrances.</p> <p>4) "7" - GAAP system reduces program revenue from the total revenue. For example, the system uses <u>7</u>719 to reduce intergovernmental revenue, then puts that under <u>7</u>808 because that particular revenue is related to general government programs.</p> <p>* These accounts are used to reclassify manual adjustments only for the governmental statements. For example, 0208 is used to adjust account 0808.</p>		

## Appendix D - GAAP Report Fund Classification

Fund #	Segment Code	Fund Name	Description	Fund Type
0001	100.100	General Fund	Main operating fund of the State.	GF
0002	200.950	Property Acquisition Law Money Account	Rental income to maintain state property until it can be used for its intended purpose	SR
0003	200.950	Motor Vehicle Parking Facilities Moneys Account	Parking fees to maintain state parking lots	SR
0004	200.550	Breast Cancer Fund	Transfer of cigarette taxes from fund 0230 for breast cancer research	SR
0005	200.300	Safe Neighborhood Parks Clean Water, Air & Coastal Protect Bond Fund	Bond proceeds to acquire, improve, rehab park facilities	SR
0006	200.950	Disability Access Account	Fees to review building plans	SR
0007	200.550	Breast Cancer Research Account	Transfer of cigarette taxes from fund 0230 for breast cancer research	SR
0009	200.550	Breast Cancer Control Account	Transfer of cigarette taxes from fund 0230 for breast cancer research	SR
0010	200.300	Hazardous Materials Enforcement and Training Account		SR
0012	200.950	Attorney General Antitrust Account	Antitrust recoveries to fund Attorney General antitrust activities	SR
0014	200.300	Hazardous Waste Control Account	Fees charged to administer rules and regulations on the disposal of hazardous waste	SR
0015	200.950	Firearms Safety Training Fund		SR
0016	200.950	Subsequent Injuries Moneys Account	Payment of employee benefits by employers for workers compensation payments	SR
0017	200.950	Fingerprint Fees Account	Fees collected for providing fingerprint information	SR
0018	200.300	Site Remediation Account		SR
0020	200.950	Law Library Special Account California State	\$50 of each civil case fee for CA State law library	SR
0021	200.950	State Energy Loan Fund	GF transfer for loans to nonprofits	SR
0022	200.950	State Emergency Telephone Number Account	Surcharge collected and provided to 911 providers	SR
0023	200.950	Farm worker Remedial Account	Farm labor contractor fee paid to injured parties	SR
0024	200.250	Guide Dogs for the Blind Fund	Fees to support State Board of Guide Dogs	SR
0025	200.300	Leaking Underground Storage Tank Cost Recovery Fund		SR
0026	500.900	State Motor Vehicle Insurance Account	Charges to State departments for motor vehicle insurance	IS
0027	100.100	Tax Relief and Refund Account	GF transfer for renters credit & PIT transfer for tax refunds	IA
0028	200.300	Unified Program Account	Fees for hazardous waste & materials program	SR
0029	200.300	Nuclear Planning Assessment Special Account	Utility company assessments to finance special studies	SR
0030	100.100	County School Service Fund Contingency Account	GF transfer to reimburse County Superintendent of Schools	IA
0032	200.250	Firearm Safety Account	Fees from firearm transactions for data base & rosters also certification of safety devices	SR
0033	200.300	State Energy Conservation Assistance Account	GF transfer for loans to locals and nonprofits	SR
0034	800.400	Geothermal Resources Development Account	FTF transfers paid to counties & transfers to Fund 0940	AG
0035	100.100	Surface Mining and Reclamation Account	FTF transfers for expenditures as appropriated	IA
0036	300.900	Special Account for Capital Outlay	State Lands Commission revenue for capital outlay for public structures	CP
0041	200.950	Aeronautics Account	Fuel tax allocated to airports and support of Caltrans aeronautic division	SR
0042	200.150	State Highway Account	Revenue and transfers to build highways	SR
0044	200.200	Motor Vehicle Account, State Transportation Fund	License fee revenue for CHP and DMV operations	SR
0045	200.450	Bicycle Transportation Account, STF	Fund 0062 transfers for allocations to cities and counties for bikeways	SR
0046	200.150	Public Transportation Account, STF	Revenue and transfers for planning and research	SR
0048	200.150	Transportation Revolving Account	All Caltrans funds pooled for disbursement purposes	IA
0049	400.500	Toll Bridge Revenue Account	Net Toll Bridge revenue for Metro Transport Commission admin. costs, allocated to public agencies and Caltrans	EN
0050	200.300	Colorado River Management	GF Transfers to implement the California Plan for the Colorado River Management	SR
0051	200.250	Propane Safety Inspection And Enforcement Program Trust Fund	Surcharge from propane operators transferred annually to other funds	IA



## Appendix D - GAAP Report Fund Classification

Fund #	Segment Code	Fund Name	Description	Fund Type
0052	200.950	Local Airport Loans Account	Funds for loans to airports	SR
0054	200.250	New Motor Vehicle Board Account	Fees to regulate new vehicle dealers	SR
0055	800.400	Mass Transit Revolving Account	Federal & local funds allocated to applicants to purchase vehicles	AG
0056	200.950	Seismic Safety Retrofit Account		SR
0058	200.200	Rail Accident Prevention and Response Account	Fees charged to transporters of hazardous materials for transfer to fund 0059 (Ch 766/91)	SR
0059	200.200	Hazardous Spill Prevention Account	Fund 0058 transfer for providing immediate response to toxic spills from surface transportation (CH 766/91)	SR
0061	200.150	Motor Vehicle Fuel Account	Motor Vehicle fuel taxes transferred to Funds 0516, 0041, 0062, Agriculture Fund	IA
0062	200.150	Highway Users' Tax Account	Fund 0061 transfer for apportionment to cities/counties & transfers to funds 0042 & 0045	SR
0063	200.150	Motor Vehicle Transportation Tax Account	Deposit of gas taxes. No longer active, balance remains until litigation is cleared	IA
0064	800.400	Motor Vehicle License Fee Account	Motor vehicle and trailer coach license fees allocated to counties for county-determined use	AG
0065	200.300	Illegal Drug Lab Cleanup Account	Fees charged for removal of hazardous waste	SR
0066	200.950	Sale of Tobacco to Minor Control Account	Civil fees for controlling sale of tobacco to minors	SR
0067	200.250	State Corporations Account	Fees collected to regulate corporations	SR
0069	200.250	Board of Barbering and Cosmetology Contingent Fund	Fees to regulate barbers and cosmetologists	SR
0070	200.300	Occupational Lead Poisoning Prevention Account	Employer fee for workplace lead poison prevention program (Ch 798/91)	SR
0071	200.300	Yosemite Foundation Account		SR
0072	200.950	California Collegiate License Plate Fund	Fees from the sale of license plates with school logos used to fund scholarships at the school	SR
0073	200.300	Resources License Plate Fund	DMV license fee for natural resource preservation, enhancement and restoration	SR
0074	200.300	Medical Waste Management Fund		SR
0075	200.250	Radiation Control Fund		SR
0076	200.250	Tissue Bank License Fund	Licensing fees to regulate tissue banks	SR
0077	200.950	State Employee Scholarship Fund	GF transfer to establish program for career advancement by education of state employees	SR
0078	200.950	Graphic Design License Plate Account	Fees from special vehicle license plates used for art education and local art programming	SR
0079	200.950	Industrial Medicine Fund		SR
0080	200.300	Childhood Lead Poisoning Prevention Fund	Manufacturers fee for childhood lead poison prevention program (Ch799/91)	SR
0081	800.400	Alcohol Beverage Control Fund	GF feeder fund for the stated tax	AG
0082	200.250	Export Document program Fund		SR
0083	200.950	Veterans Service Office Fund	Fees from applicants of special license plates for veterans services	SR
0084	100.100	Corporation Tax Fund	GF feeder fund for the stated tax	IA
0085	100.100	Estate Tax Fund	GF feeder fund for the stated tax	IA
0086	100.100	Cigarette Tax Fund	GF feeder fund for the stated tax	IA
0087	200.450	School Safety Account	Asset forfeiture monies for grants to county offices of education for school safety projects	SR
0088	100.100	Gift Tax Fund	GF feeder fund for the stated tax	IA
0089	100.100	Inheritance Tax Fund	GF feeder fund for the stated tax	IA
0090	100.100	Insurance Tax Fund	GF feeder fund for the stated tax	IA
0091	100.100	Personal Income Tax Fund	GF feeder fund for the stated tax	IA
0093	200.250	Construction Mgt Ed Account		SR
0094	800.400	Retail Sales Tax Fund	GF feeder fund for the stated tax	AG
0096	200.250	Cal-OSHA Target Inspection and Consultation Fund		SR
0097	100.100	Highway Carriers Uniform Business Tax Fund	GF feeder fund for the stated tax	IA
0098	200.250	Clinical Laboratory Improvement Fund	Fees to administer licensing provisions	SR
0099	200.950	Health Statistics Special Fund	Fees from record searches permits used by state registrar for vital statistics collection	SR

### Appendix D - GAAP Report Fund Classification

<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
0100	200.300	California Used Oil Recycling Fund	Oil manufacturers fee per quart for recycling incentives, administration and transfers to fund 0101 (Ch 817/91)	SR
0101	200.450	School Facilities Fee Assistance Fund	GF transfers for down payment assistance in development projects in economically distressed areas	SR
0102	200.250	State Fire Marshall License/Certification Fund		SR
0103	800.400	Administrative Claiming Fund	Monies from administrative claiming process transferred to health care deposit fund 0912	AG
0104	900.700	San Joaquin River Conservancy Fund		CU
0106	200.300	Pesticide Regulation Fund	Pest control lic fees; 50% for reg lic and 50% for pymts to counties for admin and enforce (Fd & Ag 1147(a))	SR
0107	800.400	Abandoned Vehicle Trust Fund	Fee to pay for the cost of removal of abandoned vehicles by the CHP and local police	AG
0108	200.250	Acupuncturists' Fund	Fee to regulate acupuncturists	SR
0111	200.250	Department of Agriculture Account	Fees to promote and protect agriculture industry	SR
0113	200.950	Missing Children Reward Fund	Fund 0425 transfer for rewards	SR
0115	200.300	Air Pollution Control Fund	Penalties to support the Air Resources Board	SR
0116	200.250	Wine Safety Fund	Fees to regulate wine growers	SR
0117	200.250	Alcoholic Beverage Control Appeals Fund	Fees to support the Alcohol Beverage Control Board	SR
0119	200.450	1998 State School Facilities Fund	Bond Proceeds to accomplish class room reduction of grades k-12	SR
0120	200.950	Mexican American Veterans Memorial Enhancement/Beautification Acct.	Private contributions for enhancement and beautification of the memorial	SR
0121	200.950	Hospital Building Account--Architecture Public Building Fund	Fees to review building plans	SR
0122	200.950	Emergency Food Assistance Program Fund	Private contributions to provide emergency food assistance program	SR
0123	200.950	Rural Economic Development Fund	Fund 0036 transfer for rural economic development loans	SR
0124	200.950	California Agricultural Export Promotion Account	Various revenues for promotional purposes	SR
0125	200.950	Assembly Operating Fund	GF transfer for support of the assembly	SR
0126	200.950	Audit Fund State		SR
0127	300.400	Channel Island Site Authority Fund CSU	Bond, federal and state monies to develop the Former Camarillo State Hospital to higher education usage	CP
0128	200.950	Low and Moderate Income Housing Fund	20% of taxes from sec. 33670 of H&S to use for improving housing on Channel Campus (Former Camarillo SH)	SR
0129	200.950	Water Device Certification Special Account	Fee to certify water treatment devices	SR
0130	200.950	AWOL Abatement Program Fund	Fines to reimburse the military department	SR
0131	200.950	Foster Family Home & Small Family Home Insurance Fund	GF transfer to pay claims	SR
0132	200.250	Workers' Compensation Managed Care Fund	Fees to regulate healthcare organizations	SR
0133	200.300	California Beverage Container Recycling Fund	Receipt and payment of redemption values and transfers to fund 0134	SR
0135	200.950	AIDS Vaccine Research and Development Grant Fund	GF transfer for research and development grants	SR
0139	200.200	Driving-Under-the-Influence Program Licensing Trust Fund	Licensure fee to support the Department of Alcohol and Drug Programs	SR
0140	200.300	California Environmental License Plate Fund	DMV license fees for environmental protection	SR
0141	200.300	Soil Conservation Fund	Williamson Act tax revenues for farmland mapping and monitoring	SR
0142	200.950	Sexual Habitual Offender, DOJ		SR
0143	200.950	California Health Data and Planning Fund	Fee to finance planning and data consolidation costs	SR

### Appendix D - GAAP Report Fund Classification

Fund #	Segment Code	Fund Name	Description	Fund Type
0144	200.300	California Water Fund	Project revenue, gas revenue, bond proceeds for State Water Resources Development System expenditures	SR
0145	200.950	Commerce Marketing Fund	Various revenues to finance tourism program	SR
0146	300.400	Capital Outlay Fund for Public Higher Education	G.O. bond proceeds for college construction	CP
0147	200.950	California Unitary Fund	Waters edge tax to finance infrastructure and economic development	SR
0152	200.250	Chiropractic Examiners' Fund	Fees to regulate chiropractors	SR
0153	200.300	San Gabriel & Lower LA River & Mountain Conservancy Fund	Fees and other revenues to acquire, manage and conserve public lands in San Gabriel LA river area	SR
0156	200.950	California Heritage Fund	Public funds, grants, donations for historical resource preservation	SR
0158	200.250	Travel Seller Fund	Filing fees to regulate sellers of travel	SR
0159	200.800	Trial Court Improvement Fund	Fund transfer to finance equipment, facilities, etc of courts	SR
0160	200.950	Operating Funds of the Assembly and Senate	GF transfer for operations of assembly and senate	SR
0163	200.950	Life Care Provider Fee Fund	Health care financing fees financing studies	SR
0166	200.200	Certification Account (Vehicle Inspection & Repair Fund)	Fee to fund program to resolve disputes if a car is a lemon	SR
0167	100.100	Delinquent Tax Collection Fund	Delinquent taxes used to reimburse FTB for collection costs; remainder transferred to PIT	IA
0168	200.950	Structural Pest Control Research Fund	Fee to finance research	SR
0169	200.950	California Debt Limit Allocation Committee Fund	Fee to finance administration and program costs	SR
0170	200.950	Corrections Training Fund	Fines to finance establishment of recruiting and training standards	SR
0171	200.950	California Debt and Investment Advisory Commission Fund	Fee to finance administration and program costs	SR
0172	200.950	Developmental Disabilities Program Development Fund	Fees to plan and develop new facilities	SR
0173	200.950	Competitive Technologies Fund	Various revenues to promote new technologies	SR
0174	200.950	Clandestine Drug Lab Cleanup Account	Fees to cleanup hazardous waste at drug sites	SR
0175	200.250	Dispensing Opticians Fund	Fees to regulate opticians	SR
0176	200.300	Delta Flood Protection Fund	Fund 0144 transfers for levee maintenance and delta flood protection	SR
0177	200.950	Food Safety Fund	Fees to inspect food	SR
0178	200.200	Driver Training Penalty Assessment Fund	Penalties on traffic fines to reimburse the GF for driver train costs and transfers to the Peace Officer Train Fund	SR
0179	200.300	Environmental Lab Improvement Fund	Fees to administer the Environmental Lab Improvement Act	SR
0180	300.900	Northern Calif Veteran's Cemetery Master Development Fund	GF transfers for design development and construction of Northern California Veteran's Cemetery	CP
0181	200.950	Registered Nurse Education Fund	License fees to promote the education of nurses	SR
0183	200.300	Environmental Enhancement & Mitigation Demonstration Program Fund	Allocation of transportation funds for grants to federal, state and local entities	SR
0184	200.350	Employment Development Department Benefit Audit Fund	Fines to run program	SR
0185	200.350	Employment Development Department Contingent Fund	Penalties and interest for administration costs	SR
0186	200.300	Energy Resources Surcharge Fund	Fee revenue transferred to fund 0033 for loans	IA
0188	200.300	Energy and Resources Fund (Total)	Appropriation for transfer to funds 0189 and 0190	SR
0189	200.300	Energy Account, Energy and Resources Fund	Fund 0188 transfer for energy programs	SR
0190	200.300	Resources Account, Energy and Resources Fund	Fund 0188 transfer for resource programs	SR
0191	200.950	Fair and Exposition Fund	Licenses and fees for the horse racing board and other purposes	SR
0192	200.950	Satellite Wagering Account	Fees for the support of fairs	SR

## Appendix D - GAAP Report Fund Classification

<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
0193	200.300	Waste Discharge Permit Fund	Fees to carry out water quality laws	SR
0194	200.250	Emergency Medical Services Training Program Approval Fund	Fees to regulate pediatric first aid & CPR training program	SR
0195	200.250	Conservatorship Registry Fund	DOJ imposed fees to establish and maintain state wide registry of conservators	SR
0196	200.950	Asset Forfeiture Distribution Fund	Proceeds from the sale of assets for various purposes	SR
0197	600.120	Rural Health Care Equity Trust Fund	State's contribution for health plans for employees and annuitants living in rural areas	PT
0198	200.950	California Fire and Arson Training Fund	Fees collected for training materials and courses	SR
0200	200.300	Fish and Game Preservation Fund	License fees for protection and preservation of fish and game	SR
0201	200.950	Medical Providers Interim Payment Fund	GF and Federal Trust transfers to interim pay Medical providers when a budget is not based on time	SR
0203	200.950	Genetic Disease Testing Fund	Fees to run genetic disease testing program	SR
0205	200.250	Geology and Geophysics Fund	Fees to regulate geologists and geophysicists	SR
0207	200.300	Fish and Wildlife Pollution Account	Charges to recover cleanup costs	SR
0208	200.250	Hearing Aid Dispensers' Fund	Fees to regulate hearing aid dispensers	SR
0209	200.950	California Hazardous Liquid Pipeline Safety Fund	Fees to finance training	SR
0210	200.250	Outpatient Setting Fund of the Medical Board of California	Fees to regulate accreditation of outpatient settings	SR
0211	200.300	California Waterfowl Habitat Preservation Account	Fund 0140 transfer for contracts with landowners to restore waterfowl habitat	SR
0212	200.300	Marine Invasive Species Control Fund	Fees per seagoing vessels for research and control of ballast water contaminants	SR
0213	200.300	Native Species Conservation & Enhancement Account	Donations and fees for natural history habitat	SR
0214	200.950	Restitution Fund	Fines to pay victims of violent crimes	SR
0215	200.950	Industrial Development Fund	Fees for administration costs of commission	SR
0216	200.950	Industrial Relations Construction Industry Enforcement Fund	Civil penalties to run program	SR
0217	200.250	Insurance Fund (formally fund 095)	Fees to support the Department of Insurance	SR
0218	200.950	Rural Development Fund	Monies from donations, gifts, etc. to promote and assist rural development efforts	SR
0219	200.300	Lifetime License Trust Account	Collection of fees for fund 0200 that are transferred to fund 200 on an actuarial type basis	SR
0220	200.950	California National Guard Military Museum Fund	Donations and grants for museum (M & V 179)	SR
0222	200.950	Workplace Health and Safety Revolving Fund	Penalties to finance employee safety grants	SR
0223	200.950	Workers' Compensation Administration Revolving Fund	GF transfers and penalties for workers' compensation administrative costs	SR
0224	200.950	Food Safety Account	Tax to assess dietary risks	SR
0225	200.300	Environmental Protection Trust Fund	Fees and penalties to clean up spills from above ground oil tanks	SR
0226	200.300	California Tire Recycling Management Fund	Fees to cleanup unlawful storage of tires and studies on tire recycling	SR
0227	200.300	Low-Level Radioactive Waste Disposal Fund	Fee for radioactive disposal	SR
0228	200.950	Secretary of State's Business Fees Fund	Fees collected by the Secretary of State for its operations	SR
0229	200.250	Dry Cleaning Fund		SR
0230	200.550	Cigarette & Tobacco Products Surtax Fund	Collection fund for funds 0231 to 0236	IA
0231	200.550	Health Education Account (Cig. Surtax Fund)	Transfer of cigarette taxes from fund 0230 for health programs	SR
0232	200.550	Hospital Services Account (Cig. Surtax Fund)	Transfer of cigarette taxes from fund 0230 for health programs	SR
0233	200.550	Physicians Services Account (Cig. Surtax Fund)	Transfer of cigarette taxes from fund 0230 for health programs	SR
0234	200.550	Research Account (Cig. Surtax Fund)	Transfer of cigarette taxes from fund 0230 for health programs	SR
0235	200.550	Public Resources Account (Cig. Surtax Fund)	Transfer of cigarette taxes from fund 0230 for health programs	SR
0236	200.550	Unallocated Account (Cig. Surtax Fund)	Transfer of cigarette taxes from fund 0230 for health programs	SR
0238	200.950	Veteran's Cemetery Perpetual Maintenance Fund	GF transfer for maintenance of Northern California Veteran's Cemetery	SR

## Appendix D - GAAP Report Fund Classification

Fund #	Segment Code	Fund Name	Description	Fund Type
0239	200.250	Private Security Services Fund	Fees to regulate private security persons	SR
0240	200.950	Local Agency Deposit Security Fund	Fines and fees for a state banking department program	SR
0241	200.950	Local Public Prosecution & Public Defender Training Fund	Fund 0903 transfer for training	SR
0242	100.100	Court Collection Account	Fines, forfeitures allocated to counties and state funds	IA
0243	200.950	Narcotic Treatment Program Licensing Trust Fund		SR
0244	200.300	Environmental Water Fund	Fund 0144 and 0502 transfers for programs that benefit water environment	SR
0245	200.950	Mobilehome Parks Revolving Fund	Fees to administer mobile home park act	SR
0246	500.900	Protective Service Fund	Collection by CHP for providing protection service for the state employees & properties	IS
0247	400.900	Drinking Water Operator Certification Special Account	Fees from certification to educate issue and reissue certificates for water plant operators and supervisors	EN
0255	200.950	DNA Testing, DOJ	Fines charged sexual offenders to be used for DNA samples testing for law enforcement purposes	SR
0256	200.950	Sexual Predator Public Information Account	Fees from 900 # used to maintain information on sexual predators	SR
0257	200.950	Earthquake Emergency Investigation Account	GF transfer for earthquake investigations	SR
0258	200.950	Work and Family Fund	GF Transfer to establish and maintain work and family programs for state employees	SR
0259	600.900	Supplemental Contributions Program Fund	Monies from eligible state employee contributions	PT
0260	200.250	Nursing Home Administrator's State License Examining Fund	Fees to regulate nursing homes	SR
0261	200.450	Off Highway License Fee Fund	Fees allocated to cities and counties for off-highway facilities	SR
0262	300.500	Habitat Conservation Fund	Various transfers for acquiring lands to protect various animals	CP
0263	200.450	Off Highway Vehicle Trust Fund	Fees for Dept of Parks and Recreation off-highway vehicle projects and up to 50% for grants to locals	SR
0264	200.250	Contingent Fund of the Board of Osteopath Examiners	Fees to regulate osteopathic examiners	SR
0265	200.300	Conserv and Enforcement Services Acct., Off Highway Vehicle Trust Fund	Fund 0061 transfer for soil conservation and protecting natural resources	SR
0266	300.500	Inland Wetlands Conservation Fund	Fund 0061 transfer for soil, wildlife and habitat conservation	CP
0267	200.950	Exposition Park Improvement Fund	Parking and rental income to improve Museum of Science and Industry park	SR
0268	200.950	Peace Officers' Training Fund	Fines and penalties for administrative costs and grants	SR
0269	200.300	Glass Processing Fee Acct, Beverage Container Recycling Fund	Processing fees paid to processors (Ch1274/90)	SR
0270	200.250	Technical Assistance Fund	Fees to regulate community care facilities or residential care facilities	SR
0271	200.250	Certification Fund	Fees to regulate residential care facilities	SR
0272	200.950	Infant Botulism Treatment & Prevention Fund	Fees charged for the sale of Botulism Immune Globulin	SR
0273	200.300	Long-Term Management Strategy Completion Fund		SR
0274	200.950	Business Reinvestment Fund	Excess fees used for new technology and improvement	SR
0275	200.300	Hazardous and Idle-Deserted Well Abatement Fund	Unused well fee for mitigating hazards of unused oil wells (Ch 1604/90)	SR
0276	200.300	Penalty Account California Beverage Container Recycle Fund	Fees and fines for support of carrying out California Beverage Recycling & Litter Reduction Act	SR
0277	200.300	Bimetal Processing Fee Account	Processing fees for bimetal beverage containers	SR
0278	200.300	PET Processing Fee Account	Processing fees for plastic beverage containers	SR
0279	200.250	Child Health and Safety Fund	Car license fee to regulate child care providers and child health & safety concerns	SR
0280	200.250	Physician's Assistant Fund	Fees to certify physician assistants	SR

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
0281	200.300	Recycling Market Development Revolving Loan Account	Fund 0387 transfer for loans to local governments and private businesses (Ch 1543/90)	SR
0283	100.100	Targeted Case Management Claiming Fund	Transfers from local agencies to provide medical, social and other services	IA
0284	200.250	Loss Control Certification Fund	Fees to certify the loss control consultation services	SR
0285	200.450	California Residential Earthquake Recovery Fund	Insurance premium surcharge for earthquake damage (Ch 1165/90)	SR
0286	200.300	Lake Tahoe Conservancy Account	Fees for preserving and restoring projects in Lake Tahoe area	SR
0287	200.950	Youth Pilot Program Fund	Fund to be used for child welfare services under the youth pilot program	SR
0288	200.250	International Student Exchange Visitor Placement Organization	Fees to regulate the placement of exchange students in the U.S.	SR
0289	200.950	State HICAP Fund	Fees used to offset the cost of counseling seniors on benefits and program	SR
0290	200.250	Pilot Commissioner's Special Fund Board	Fees to regulate bar pilots	SR
0292	200.200	Motor Carriers Permit Fund	Permit fees transferred to motor carriers permit fund and GF and to cover regulation costs	SR
0293	200.200	Motor Carriers Safety Improvement Fund	Transfer from motor carriers permit fund to cover the costs of the CHP	SR
0294	200.300	Removal and Remedial Action Acct.- Hazardous Waste Control Acct.	Funds used for removal or remedial action at sites and administrative costs	SR
0295	200.250	Board of Podiatric Medicine Fund	Fees to regulate podiatrists	SR
0296	300.500	Coachella Valley Mountain Conservancy Fund	Fund used to acquire and hold real property for the public's enjoyment	CP
0297	400.900	Community & Economic Development Fund	Revenue Bond proceeds for lenders to recapitalize their resources to meet current demands for loans	EN
0298	200.250	Financial Institutions Fund	Fees used to regulate commercial banks	SR
0299	200.250	Credit Union Fund	Fees used for regulation of credit unions	SR
0300	200.250	Professional Forester Registration Fund	Fees to regulate foresters	SR
0304	200.950	Back Wages & Taxes account	Monies from sale of confiscated equipment for payment of back wages owed to garment workers	SR
0305	200.950	Private Postsecondary & Voc. Ed. Administration Fund	Fees for program administrative costs	SR
0306	200.300	Safe Drinking Water Account		SR
0308	200.950	Earthquake Risk Reduction Fund of 1996	Monies from state highway acct. to be used for transportation infrastructure and support of earthquake research	SR
0309	200.950	Perinatal Insurance Fund	Fund 0236 cigarette tax transfers for grants to clinics to expand dental care	SR
0310	200.250	Psychology Fund	Fees to regulate psychologists	SR
0311	200.950	Traumatic Brain Injury Fund	Penalties to finance projects	SR
0312	200.950	Emergency Medical Services Personnel Fund	Fees for maintaining registry	SR
0313	200.950	Major Risk Medical Insurance Fund	Fund 0236 cigarette tax transfers for health care costs of uninsurable	SR
0314	200.300	Diesel Emission Reduction Fund	Penalties for excessive smoke emissions used for developing clean burning diesel fuels (Ch 940/89)	SR
0315	200.950	Aging Information and Education Fund	Funds used to increase public awareness about aging	SR
0316	200.300	San Francisco Bay Area Conservancy Program Account	Monies as appropriated for administration and implementation of S F Bay area conservancy Program	SR
0317	200.250	Real Estate Fund	Fees to regulate real estate sales people and brokers	SR
0318	200.950	Collins-Dugan California Conservation Corps Reimbursement Acct	Funds used for support of the California Conservation Corps	SR
0319	200.250	Respiratory Care Fund	Fees to regulate respiratory care providers	SR
0320	200.300	Oil Spill Prevention and Administration Fund	Fee per barrel for oil spill prevention (Ch 1248/90)	SR
0321	200.300	Oil Spill Response Trust Fund	Fee per barrel to clean up oil spills	SR

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Fund #	Segment Code	Fund Name	Description	Fund Type
0322	200.300	Environmental Enhancement Fund	Civil and criminal penalties for specified projects (Ch 1248/90)	SR
0325	200.250	Electronic and Appliance Repair Fund	Fees to regulate electronic and appliance repairers	SR
0326	200.250	Athletic Commission Fund	To deposit the fees collected pursuant to Section 18800 et. seq.	SR
0327	200.950	Court Interpreters' Fund		SR
0328	200.950	Public School Planning, Design and Const Review Fund		SR
0329	200.600	Vehicle License Collection Fund		SR
0330	200.600	Local Revenue Fund (LRF)	Collection fund for funds 0331, 0332, 0333, and 0334	SR
0331	200.600	Sales Tax Account, (LRF)	Collection fund for 1/2% sales tax for funds 0351,0352, and 0353	SR
0332	200.600	Vehicle License Fee Account, (LRF)	Vehicle license fees collected and allocated to counties for specific programs	SR
0333	200.600	Sales Tax Growth Account, (LRF)	Coll fund for 1/2% sales tax in excess of amt coll in FY 91-92 for funds 0354, 0355, 0356, 0357, 0358, 0359 & 0361	SR
0334	200.600	Vehicle License Fee Growth Account, (LRF)	Vehicle lic fees collected in excess of amounts collected in FY 91-92; allocated to counties for specific purposes	SR
0335	200.250	Registered Environmental Health Specialist Fund	Fees to license environmental health specialists	SR
0336	200.300	Mine Reclamation Account	Reporting fees to monitor reclamation efforts (Ch 1097/90)	SR
0338	200.950	Seismic Hazards Identification Fund	Fund 0285 transfer for identifying seismic hazards (Ch 1168/90)	SR
0341	200.450	State School Building Lease-Purchase Tideland Revenue Fund	Tidelands Oil revenues for transfer to fund 0344	SR
0342	800.400	State School Fund	GF and FTF transfers pooled for distribution to K-12 and community college districts	AG
0344	200.450	State School Building Lease-Purchase Fund	GF and fund 0341 transfers for school buildings	SR
0345	200.950	School Building Safety Fund		SR
0346	800.900	State School Building Lease-Purchase Revolving Loan Account	Transfers from funds 0344, 0776, and 0789 for loans to school districts	AG
0347	200.950	School Land Bank Fund	State Lands Commission is trustee. Proceeds from sale of land to buy land	SR
0348	200.950	Senate Operating Fund	GF transfer for operating expenses	SR
0349	200.950	Educational Telecommunication Fund	Moneys used to establish telecommunication standards	SR
0350	200.600	In-Home Support Service Registry Model Subaccount		SR
0351	200.600	Mental Health Subaccount-Sales Tax Account, (LRF)	Fund 0331 transfers for allocations to counties and transfers to funds 0872 and 0873	SR
0352	200.600	Social Services Subaccount-Sales Tax Account, (LRF)	Fund 0331 transfers for allocations to counties	SR
0353	200.600	Health Subaccount-Sales Tax Account, (LRF)	Fund 0331 transfers for allocations to counties and transfers to fund 0848	SR
0354	200.600	Caseload Subaccount-Sales Tax Growth Account, (LRF)	Fund 0333 transfers for allocations to counties	SR
0355	200.600	Indigent Health Subaccount-Sales Tax Growth Account, (LRF)	Fund 0333 transfers for allocations to counties	SR
0356	200.600	Community Health Subaccount-Sales Tax Growth Account, (LRF)	Fund 0333 transfers for allocations to counties	SR
0357	200.600	Mental Health Subaccount-Sales Tax Growth Account, (LRF)	Fund 0333 transfers for allocations to counties	SR
0358	200.600	State Hospital Mental Health Subacct-Sales Tax Growth Acct, (LRF)	Fund 0333 transfers for allocations to counties	SR
0359	200.600	County Medical Services Subacct-Sales Tax Growth Acct, (LRF)	Fund 0333 transfers for allocations to counties	SR
0360	200.950	State Mandates Claim Fund	GF appropriation for local government claims	SR
0361	200.600	General Growth Subaccount-Sales Tax Growth Account, (LRF)	Fund 0333 transfers for allocations to counties	SR

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Fund #	Segment Code	Fund Name	Description	Fund Type
0363	200.600	Special Equity Subaccount		SR
0365	200.950	Historic Property Maintenance Fund	50% net rental revenue from DOT for costs associated with historic property located In freeway right of way	SR
0366	800.500	Indian Gaming Revenue Sharing Trust Fund	License fees from gaming machines for distribution to non compact tribes	AG
0367	200.950	Indian Gaming Special distribution Fund	State's share of gaming compacts for various gaming related activities	SR
0368	200.250	Asbestos Consultant Certification Account		SR
0369	200.250	Asbestos Training Approval Account		SR
0371	200.300	California Beach and Coastal Enhancement Account	Fees used for the Adopt-A-Beach program	SR
0372	200.450	Disaster Relief Fund	A 1/4 cent sales tax to pay for earthquake damage	SR
0373	200.150	San Fran.-Oakland Bay Bridge & I-880 Cypress St. Disaster Fund	GF transfers for property, injury and death claims	SR
0374	100.100	Special Fund for Economic Uncertainties	Considered part of GF for bond Official Statements	GF
0375	100.100	Disaster Response-Emergency Operations Account	Considered part of GF for bond Official Statements	GF
0376	200.250	Speech Pathology & Audiology Examining Comm. Fund	Fees to regulate speech pathologists	SR
0377	100.100	1987 Higher Education Earthquake Account	Considered part of GF for bond Official Statements	GF
0378	200.950	Attorney General False Claims Act Fund	Monies used to support ongoing investigation & prosecution of false claims against the state	SR
0380	200.250	State Dental Auxiliary Fund	Fees to license dental auxiliaries	SR
0381	200.300	Public Interest Research, Development & Demonstration Fund	Monies for awards for R&D & Demo projects of renewable electricity generation technologies	SR
0382	200.300	Renewable Resource Trust Fund	Monies to be used for purposes relating to renewable resource electricity generation technology	SR
0383	200.300	Natural Resource Infrastructure Fund	Monies to be used for purposes of preserving & protecting natural & recreational resources	SR
0384	200.300	Salmon & Steelhead Trout Restoration Account	Monies to fund improvements of the habitat in coastal waters utilized by the species	SR
0386	200.300	Solid Waste Disposal Site Cleanup Trust Fund		SR
0387	200.300	Integrated Waste Management Account	Fees for a waste control program	SR
0389	200.300	Integrated Waste Management Fund	Assessments for a litter control program	SR
0392	200.300	State parks & Recreation Account, State Parks & Rec. Fund	Fees for state parks planning, acquisition and management	SR
0393	200.350	Job Creation Investment Fund	Monies used for job creation activities for persons receiving CalWorks benefits	SR
0396	200.950	Self-Insurance Plans Fund		SR
0398	200.950	Strong-Motion Instrumentation Special Fund	Building permit fees for program costs	SR
0399	200.950	Structural Pest Control Education & Enforcement Fund	Filing fees for enforcement and training	SR
0400	200.250	Real Estate Appraisers Regulation Fund	Fees to regulate appraisers (Ch 491/90)	SR
0402	200.300	Safe, Clean, Reliable Water Supply Fund	Bond proceeds transferred to fund 0403, 0416, 0444, 0546 and 0547	SR
0403	200.300	Delta Improvement Account	Transfer from fund 0402 to fund 0404, 0405, 0409, 0413, 0414 and 0415	IA
0404	200.300	Central Valley Project Improvement Subaccount	Transfer from fund 0403 to pay for the costs of fish and wildlife restoration	SR
0405	200.300	Bay-Delta Agreement Subaccount	Transfer from fund 0403 to use for non-flow-related projects	SR
0407	200.250	Teacher Credentials Fund	Fees to license teachers	SR
0408	200.950	Test Development and Administration Account	Fees to develop and administer tests	SR
0409	200.300	Delta Levee Rehabilitation Subaccount	Transfer from fund 0403 to use for local assistance	SR
0410	200.800	Transcript Reimbursement Fund	Fees for shorthand reporting services	SR
0412	200.250	Transportation Rate Fund	Fees to regulate rates charged by truckers	SR
0413	200.300	South Delta Barriers Subaccount	Transfer from fund 0403 to use for non-state water projects	SR
0414	200.300	Delta Recreation Subaccount	Transfer from fund 0403 to improve public access to lands and waters of the delta	SR



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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
0415	200.300	CALFED Subaccount	Transfer from fund 0403 to pay for the state's share incurred in the CALFED Bay-Delta program	SR
0416	200.300	Clean Water and Water Recycling Account	Transfer from fund 0402 to fund 0417, 0418, 0419, 0422, 0423, 0424, and 0443	IA
0417	200.300	State Revolving Fund Loan Subaccount	Transfer from fund 0416 to use for the purposes of providing loans	SR
0418	200.300	Small Communities Grant Subaccount	Transfer from fund 0416 to use for grants to small communities for construction of eligible treatment works	SR
0419	200.300	Water Recycling Subaccount	Transfer from fund 0416 to use for loans to public agencies	SR
0421	200.200	Vehicle Inspection and Repair Fund	Fees for the vehicle emission inspection program	SR
0422	200.300	Drainage Management Subaccount	Transfer from fund 0416 to use for loans to local agencies	SR
0423	200.300	Delta Tributary Watershed Subaccount	Transfer from fund 0416 to use for watershed rehabilitation projects	SR
0424	200.300	Seawater Intrusion Control Subaccount	Transfer from fund 0416 to use for loans to local agencies for seawater intrusion control projects	SR
0425	200.950	Victim-Witness Assistance Fund	Fines used for local assistance centers	SR
0429	200.300	Local Jurisdiction Energy Assistance Account	PVEA fund transfers for loans and grants to local governments	SR
0430	200.300	Hazardous Waste Enforcement Training Fund	Penalties to pay for state end local enforcement training	SR
0434	200.300	Air Toxics Inventory and Assessment Account	Fees to pay for state "hot spot" information program	SR
0436	200.300	Underground Storage Tank Tester Account	Fees for tank tester licensing program	SR
0437	200.450	State Assistance For Fire Equipment Account	Proceeds from sales of equipment for new equipment for local firefighters	SR
0439	200.300	Underground Storage Tank Cleanup Fund	Maint fees to reimburse eligible owners/operators for the cost of corrective action in the event of releases	SR
0440	200.300	Petroleum Underground Storage Tank Financing Account	Federal/state/local funds to make loans to replace underground storage tanks	SR
0441	200.300	Waste Management Incentive Fund	GF transfer to this fund and back to GF to account for GF revenue loss due to certain tax credits (Ch 1095/89)	SR
0442	200.950	California Olympic Training Account	License plate fees for an Olympic Training Center	SR
0443	200.300	Lake Tahoe Water Quality Subaccount	Transfer from fund 0416 for land acquisition and improvement programs	SR
0444	200.300	Water Supply Reliability Account	Transfer from fund 0402 to fund 0445, 0446, 0543, 0544, and 0545	IA
0445	200.300	Feasibility Projects Subaccount	Transfer from fund 0444 to use for feasibility and environmental investigation	SR
0446	200.300	Water Conservation and Groundwater Recharge Subaccount	Transfer from fund 0444 to use for loans to local agencies for capital outlay water conservation programs	SR
0447	300.500	Wildlife Restoration Fund	Horse racing revenues to acquire land, water, and land and water rights	CP
0448	200.950	Occupancy Compliance Monitoring Account	Fees for monitoring projects	SR
0449	200.300	Winter Recreation Fund	Permit fees for parking area snow removal	SR
0450	200.950	Seismic Gas Valve Certification Fee Account	Fees for certification program	SR
0451	800.400	Manufactured Home License Fee Account	Mobile home and commercial coach license fees collected for counties for county-determined use	AG
0452	200.950	Elevator Safety Account	Fees for elevator inspections	SR
0453	200.950	Pressure Vessel Account	Fees for vessel safety program	SR
0455	200.300	Hazardous Substance Sub-account	Federal funds, taxes, recoveries, and fines to operate hazardous substance cleanup program	SR
0456	200.300	Expedited Site Remediation Trust Fund	Fees for hazardous site removal costs charged to responsible parties	SR
0457	200.950	Tax Credit Allocation Fee Account	Fees for administrative and program costs	SR
0458	200.300	Hazardous Substances Acct., Site Operation & Maintenance Acct.	Various revenues for site operations and maintenance	SR

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
0459	200.250	Telephone Medical Advice Services Fund	Fees from regulation of medical advice service providers to be used to regulate and license them	SR
0460	200.950	Dealer's Record of Sale Special Account	Fees to administer registration program	SR
0461	200.250	PUC Transportation Reimbursement Account	Fees to regulate trucking industry	SR
0462	200.250	PUC Utilities Reimbursement Account	Fees to regulate public utilities	SR
0464	200.950	High Cost Fund A Administration Committee Fund California	Revenues from telephone corporations to transfer to rural & metro area for fair rates in those areas	SR
0465	200.300	Energy Resources Programs Account	Energy surcharge for support of energy resource program	SR
0467	100.100	State Notes Expense Account	Note proceeds for STO cost of selling notes	IA
0470	200.950	High Cost Fund B Administration Committee Fund California	Revenues from telephone corporations to transfer to rural & metro area for fair rates in those areas	SR
0471	200.950	Universal Lifeline Telephone Service Trust Admin Committee Fund	Revenues from telephone corporations to ensure lifeline telephone services to people of the state	SR
0472	400.900	Child Care & Development Facilities Direct Loan Fund	Monies to fund direct loans for Child Care development, construction & expansion by public or private agencies	EN
0473	200.950	Vietnam Veterans' Memorial Account	Taxpayer PIT contributions to construct and maintain memorial	SR
0474	200.950	Child Care & Development Facilities Loan Guaranty Fund	Monies to be used as loan guarantees to private & public agencies for child care facilities	SR
0475	200.300	Underground Storage Tank Fund	Fees to develop regulations for underground storage tanks	SR
0478	200.950	Mosquitoborne Disease Surveillance Account	Local district contributions for program purposes	SR
0479	200.300	Energy Technology Research, Development, & Demonstration Account	Fund 0465 transfer for loans to energy programs	SR
0481	200.950	Garment Manufacturers' Special Account	Registration fees to compensate injured parties	SR
0482	200.300	Surface Impound Assessment Account	Fees for State Water Resources Control Board operations	SR
0483	200.950	Deaf & Disabled Telecommunications Program Admin Committee Fund	Revenues from telephone corporations to provide service to deaf and disabled of the state	SR
0485	200.950	Armory Discretionary Improvement Account	Armory revenues for Armory improvements	SR
0486	200.300	Emergency Clean Water Grant Fund	GF transfer for grants to water agencies	SR
0487	200.950	Financial Responsibility Penalty Account	Penalties for insurance and financial responsibility purposes	SR
0489	200.300	Rice Straw Demonstration Project Fund	Monies to be used for demonstration projects that show rice can be a commodity rather than a waste	SR
0491	200.950	Payphone Service Providers Committee Fund	Revenues from telephone corporations for discounted service to schools, hospitals etc.	SR
0492	200.950	Boxer's Neurological Examination Account	Fees for neurological exams	SR
0493	200.950	California Teleconnect Fund Administrative Committee Fund	Revenues from telephone corporations for payphone education and compliance to regulations	SR
0494	200.950	Other - Unallocated Special Funds	Department of Finance use only for budgetary purposes.	SR
0496	200.950	Developmental Disabilities Services Account	Rental income for program purposes	SR
0497	200.300	Local Government Geothermal Resources Revolving Sub-account	Fund 0034 for loans and grants to locals	SR
0498	200.700	Higher Education Fees and Income - CSU	Accounts for fees collected from students	SR
0500	400.500	San Francisco Bay Bridge Northern Unit Account	Tolls for operations of the bridge	EN
0501	900.300	California Housing Finance Fund	Revenue bonds for housing development and rehabilitation of residential structures	CU
0502	400.200	California Water Resources Development Bond Fund	Revenue bonds for building and maintaining State Water Resources Development System	EN

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
0503	400.900	California Nat'l Guard Mem. Farm & Home Bldg. Fund of 1978	Revenue Bonds to finance the purchase of homes and farms	EN
0505	400.900	Affordable Student Housing Revolving Fund	Revenue bonds to construct student housing	EN
0506	400.200	Central Valley Water Project Construction Fund	Revenue bonds for building and maintaining the Central Valley Water Project	EN
0507	400.200	Central Valley Water Project Revenue Fund	Revenue from the sale of power to operate the Central Valley Water Project	EN
0510	900.650	California Exposition and State Fair Enterprise Fund	Fair revenue for fair operations	CU
0512	900.100	State Compensation Insurance Fund	Employer insurance premiums for worker compensation benefits	CU
0513	400.900	First-Time Home Buyers Fund	Revenue bonds to buy down interest rates on home mortgages	EN
0514	200.350	Employment Training Fund	Fees for job training	SR
0516	200.250	Harbors and Watercraft Revolving Fund	User fees to operate department programs, loans and grants	SR
0518	400.900	Health Facility Construction Loan Insurance Fund	Fees for loan insurance	EN
0519	200.950	California Maritime Academy Continuing Education Revenue Fund	Revenue from extension programs to support the Maritime Academy	SR
0521	400.900	Rural Economic Bond Fund		EN
0523	300.600	East Bay State Building Authority Fund	JPA fund to build an office building	CP
0524	300.650	Los Angeles State Building Authority Fund	JPA fund to build an office building	CP
0525	400.410	High Technology Educ. Rev. Bond Fund, Public Bldg. Const. Fund	Revenue bonds for construction and renovation of public buildings for high tech purposes	EN
0526	900.600	California School Finance Authority Fund	Operating fund for department issuing no-commitment debt	CU
0528	900.350	Cal. Alternative Energy & Advanced Transp. Financing Authority Fund	Operating fund for department issuing no-commitment debt	CU
0530	400.900	Mobilehome Park Purchase Fund	Fund 0648 transfer for loans	EN
0534	400.900	New Prison Construction Revenue Fund	Revenue bonds for lease purchase of Southern Maximum Security Complex	EN
0535	200.950	California Main Street Program Fund	Various revenues for the California Main Street Program purposes	SR
0536	400.900	San Diego-Coronado Toll Revenue Fund	Tolls for the operation of the bridge	EN
0537	800.900	Capitol Area Development Fund	JPA fund to build an office building. (Note Disclosure Only. Blocked on 02 Index).	AG
0538	300.700	The San Francisco State Building Authority	JPA fund to build an office building	CP
0539	300.750	Oakland State Building Authority Fund	JPA fund to build an office building	CP
0541	300.850	San Bernardino State Building Authority Fund	JPA fund to build an office building - Component unit of the city of San Bernardino redevelopment agency	CP
0542	400.500	San Francisco-Oakland Bay Bridge Toll Revenue Fund	Investment interest for debt service	EN
0543	200.300	Local Projects Subaccount	Transfer from fund 0444 to use for grants and loans to local entities for fish and wildlife mitigation	SR
0544	200.300	Sacramento Valley Water Mgmt. and Habitat Protection Subacct.	Transfer from fund 0444 to use for programs in the Sacramento Valley	SR
0545	200.300	River Parkway Subaccount	Transfer from fund 0444 to use for the acquisition and restoration of riparian habitat	SR
0546	200.300	Bay-Delta Ecosystem Restoration Account	Transfer from fund 0402 to improve aquatic and terrestrial habitats	SR
0547	200.300	Flood Control and Prevention Account	Transfer from fund 0402 to use for the state's share of the nonfederal costs of flood control	SR
0549	800.400	Large Teach Hosp Emphasis Medi-cal Med Ed Pay Fund	State/donated funds to pay large teaching hospitals for education costs to medi-cal beneficiaries	AG
0550	800.400	Medi-Cal Medical Education Supplemental Payment Fund	State/Donated monies to share the costs for medical education costs to medi-cal beneficiaries	AG
0551	800.400	Temporary Assistance for Needy Families	Federal Grants to be used for Federal temporary assistance to needy families	AG
0555	200.950	Healthy Families Fund	State/Federal monies to provide health services to eligible needy children	SR

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0556	200.800	Judicial Administration, Efficiency & Modernization Fund	Monies to promote improved access, efficiency and effectiveness in the trial courts	SR
0557	200.300	Toxic Substances Control Account	Fees & monies to administer and implement the provisions for hazardous waste response actions	SR
0558	200.300	Farm & Ranch Solid waste Clean-up & Abatement Account	Fees for grants to cities and counties for clean-up & abatement of solid waste on ranch & farm properties	SR
0559	400.900	Small Craft Harbor Bond Fund	Revenue bonds sold to make loans to local governments	EN
0560	400.900	Small Craft Harbor Improvement Fund	Revenue bonds sold to make loans to local governments	EN
0561	300.800	Riverside County Public Financing authority Fund	JPA fund to build office building	CP
0562	400.600	State Lottery Fund	Lottery ticket sales for lottery prizes, lottery administration, and education	EN
0563	650.100	Scholarshare Program Trust Fund	Monies received from participants to fund their higher education costs	PPT
0564	400.900	Scholarshare Administration Fund	Monies to be used for operating costs associated with the Scholarshare Trust Fund	EN
0565	200.450	State Coastal Conservancy Fund	G.O. bonds for improvement of coastal land, acquisition and leases	SR
0566	200.950	Department of Justice Child Abuse Fund	Fess to offset the costs incurred to process trustline automated child abuse system checks	SR
0567	200.250	Gambling Control Fund	Fees to support the duties and responsibilities of regulating legal gambling in the state	SR
0568	400.900	Tahoe Conservancy Fund	Fees, leases and rents to fund grants to public agencies and improve lands	EN
0569	200.250	Gambling Control Fines and Penalties Account	Fees and Penalties to offset costs incurred to regulate legal gambling in the state	SR
0571	200.950	Uninsured Employers' Fund, Employers' Account	Compensate worker for industrial accident if employer does not pay. DIR collects from employer	SR
0572	200.300	Stringfellow Insurance Proceeds Account	Proceeds from insurance policies for clean up etc in Stringfellow area	SR
0573	400.700	State University Continuing Education Revenue Fund	Revenue from and for self-supporting educational programs	EN
0574	300.400	Higher Education Capital Outlay Bond Fund 1998	Bond proceeds for new campuses at UC, Hastings, CSU, and Community Colleges	CP
0575	400.700	State College Dormitory Bldg. Maint. and Equip. Reserve Fund	Fund 0576 transfer for dormitory maintenance	EN
0576	400.700	California State University Dormitory Construction Fund	Revenue bonds for dormitory construction	EN
0577	200.300	Abandoned Water Craft Abatement Fund	Fees for grants to local agencies for removal abatement storage and disposal of abandoned private water craft	SR
0578	400.700	California State University Dormitory Int. & Redemption Fund	Funds 0576, 0580, and 0581 transfers for debt service	EN
0579	200.350	Welfare to Work Fund	Federal Grants to be used for job creation for welfare recipients	SR
0580	400.700	California State University Dormitory Revenue Fund	Rents for dormitory operations	EN
0581	400.700	State University Facilities Revenue Fund	Student health fees for health facilities	EN
0582	200.300	High Polluter Repair or Removal Account	Fee/donations to pay for cost of smog repairs & removal of high polluter vehicles	SR
0583	400.700	State University Parking Revenue Fund	Parking fines for maintaining parking facilities	SR
0585	200.550	Counties Children/Families Account	80% new Cigarette surtax to fund counties programs within their strategic plan	SR
0586	400.500	Toll Bridge Construction Fund	Bond proceeds for bridge construction	EN
0587	200.800	Family Law Trust Fund	Fees to be used for purposes of performing Judicial Council duties & other Family Law-related activities	SR
0588	400.650	Unemployment Compensation Disability Fund	Taxes on worker wages for disability benefit payments	EN
0589	200.950	Cancer Research Fund	Monies to be used for cancer research	SR
0590	400.100	Veterans' Debenture Revenue Fund	Related to fund 0592; income from pledged contracts allocated by the STO	EN
0591	400.100	Indemnity Fund (Veterans)	Related to fund 0592; insurance premium fees to pay for flood and earthquake damage	EN
0592	400.100	Veterans' Farm and Home Building Fund of 1943	Revenue bonds to finance farm and home loans	EN

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0593	200.300	Coastal Access Account SCCF of 1976	Fees for development, maintenance & operation of facilities that provide public access to the shoreline of the sea	SR
0596	400.500	Vincent Thomas Bridge Toll Revenue Fund	Tolls to operate a bridge	EN
0597	200.950	High Tech Theft Apprehension and Prosecution Fund	Monies to enhance deterrence, investigation & prosecution of high tech related crimes	SR
0600	200.950	Vending Stand Fund	Net proceeds from operations to fund maintenance, purchase of new equipment and new facilities	SR
0601	500.900	Agriculture Building Fund	Rental income to maintain and pay for Agriculture Building	IS
0602	500.500	Architecture Revolving Fund	Transfers from various funds for architectural and construction services	IS
0604	300.900	Armory Fund	Sale of armory proceeds used to construct new armories	CP
0605	500.900	Ballot Paper Revolving Fund	Charges to local governments for ballot paper	IS
0606	200.950	Charter School Revolving Loan Fund	Federal fund used to loan money to school district for charter school	SR
0607	400.900	Nonrepresented State Employee Long-Term Disability Ins. Fund	Employee or employer premiums to pay long term disability claims	EN
0608	500.800	Equipment Service Fund	Monies to be used for purchase maintenance and administration costs of equipment	IS
0610	650.900	Orientation Center for the Blind Trust Fund	Gifts/donations to supplement the services provided by the department	PPT
0612	800.900	Sacramento City Financing Authority Fund	Bond proceeds to construct California EPA Building	AG
0615	600.800	Peace Officers & Firefighters Defined Contribution Plan Fund	Employer and employee contributions for stated employees	PT
0616	200.450	County Formation Revolving Fund	GF transfer to fund loans to county formation commissions	SR
0617	400.300	State Water Pollution Control Revolving Fund	Revenue bonds, federal and state money to construct wastewater treatment plants and related activities	EN
0620	200.950	Child Care Facilities Revolving Fund	Monies to be used for relocatable child care facilities for lease to school districts & contracting agencies	SR
0621	200.950	Veterans Memorial Registry Fund, Calif.	Monies to be used to defray costs of data entry and system management of Veterans Registry	SR
0622	200.300	Drinking Water Treatment & Research Fund	Monies to be used for ground water cleanup and research, etc. for oxygenated contaminated water	SR
0623	200.550	Children & Families First Trust Fund of California	Monies from additional cigarette surcharge for allocation to various funds for purpose of this act	SR
0625	200.950	Administration Account	Monies to be expended for the administration of the Safe Drinking Water Act of 1997 (Fund 0629)	SR
0626	200.300	Water System Reliability Account	Monies to be expended for departmental expenses of Safe Drinking Water Act of 1997 (Fund 0629)	SR
0627	200.300	Source Protection Account	Monies to be expended for Sate expenses of Safe Drinking Water Act of 1997 (Fund 0629)	SR
0628	200.300	Small System Technical Assistance	Monies to be expended for Departmental expense of Technical Assistance of Safe Drinking Water Act of 1997	SR
0629	200.300	Safe Drinking Water State Revolving Fund	Monies to be used for loans or grants for public water projects per Safe Drinking Water act of 1997	SR
0630	100.100	General Obligation Bond Expense Revolving Fund	GO bond proceeds to pay STO bond selling expenses	IA
0631	200.550	Mass Media Communications Account	6% of Cigarette surcharge to be expended for mass media means that stress drug and tobacco freeness	SR
0632	500.600	Health & Human Services Agency Data Center Revolving Fund	Charges to State departments for data processing services	IS
0634	200.550	Education Acct. California Children/Families Trust Fund	5% of Cigarette Surcharge expended for programs relating to education programs	SR
0635	200.450	Rural Predevelopment Loan Fund	GF transfer to finance loans to local governments and nonprofits	SR

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Fund #	Segment Code	Fund Name	Description	Fund Type
0636	200.550	Child Care Acct. California Children/Families Trust Fund	3% of cigarette surcharge to be expended for programs relating to child care training & education	SR
0637	200.550	Research/Development Acct. California Children/Families Trust Fund	3% of cigarette surcharge to be expended for research/development	SR
0638	200.550	Admin. Acct. California Children/Families Trust Fund	1% of cigarette surcharge to be expended for Administration functions	SR
0639	200.550	Unallocated Acct. California Children/Families Trust Fund	2% of cigarette surcharge to be expended for any purpose other than administration functions	SR
0640	200.950	Regional Burn Trauma Center Fund	Monies from various sources to be expended for non federal share of Regional Burn Trauma Center Construction	SR
0641	200.950	Domestic Violence Restraining Order Reimbursement Fund	Monies to be used by local agencies to develop and maintain Domestic Violence Restraining order data bank system	SR
0642	200.950	Domestic Violence Training & Education Fund	Monies to be used for statewide training & education that increases public awareness of domestic violence	SR
0643	200.300	Upper Newport Bay Ecological Reserve Maintenance/Preservation Fund	Monies to be expended for purposes of maintenance & preservation of Upper Newport Bay Ecological Reserve	SR
0644	100.100	General Cash Revolving Fund		IA
0645	200.250	Structural Pest Control Dev Fund		SR
0646	200.300	State Parks System Deferred Maintenance Account	Monies to be used for park system deferred maintenance expenses	SR
0647	200.300	Marine Life & Marine Reserve Management Account	Monies to be expended for development and implementation of fish management plans	SR
0648	200.250	Mobilehome-Manufactured Home Revolving Fund	Fees to regulate mobilehome manufacturers	SR
0649	900.400	California Infrastructure & Economic Development Bank fund	Monies to be used to implement the objectives and provisions of the Infrastructure Bank Act	CU
0650	200.150	Toll Bridge Seismic Retrofit Acct. STF * will replace Fund 584 on 7/1/98	Fund transfers for purposes of retrofitting or replacement of bridges	SR
0652	100.100	Old Age and Survivors' Insurance Revolving Fund	Employer and employee contributions paid to federal government	IA
0653	300.900	Seismic Retrofit Bond Fund of 1996	G.O. bond proceeds for seismic retrofit of state owned highway, bridges and toll bridges	CP
0655	650.900	Education Technology Trust Fund	Grants to school districts & county education offices for instruction purposes	PPT
0656	100.100	Unallocated G.O. Bond Commercial Paper Fund	G.O. bond proceeds to pass through to the 11 bond funds	IA
0657	200.450	School Facilities March 1996 Bond Acct-School Building Lease Purch Fund	Bond Proceeds for providing aid to school	SR
0658	300.400	1996 Higher Education Capital Outlay Bond Fund	G.O. bond proceeds for college construction	CP
0660	400.430	Public Buildings Construction Fund	Revenue bonds to construct public buildings	EN
0661	200.450	Public School District Organization Revolving Fund	GF transfer to fund loans organize school districts	SR
0662	200.950	Revolving Loan Fund	Loans to potentially self supporting blind people	SR
0664	200.950	Primary Care Risk Pool Fund	Fund 0236 cigarette tax revenue transfers for health care	SR
0665	200.950	Rehabilitation Revolving Loan Guarantee Fund	GF transfer to make loan guarantees	SR
0666	500.100	Service Revolving Fund	Charges to State departments for items printed and goods purchased	IS
0669	200.950	Supported Employment Revolving Loan Guarantee Account	GF and fund 0665 transfers to make loan guarantees	SR
0670	200.300	State Clean Water Grants Administration Revolving Fund	Fees for administrative costs of water quality programs	SR
0671	800.900	Rural Health Services Account, County Health Services Fund	Fund transfer for enhancing and maintaining rural health services (CH 51/90)	AG

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0672	800.900	Child Health and Disability Prevention Treatment Account, CHSF	Fund transfer for risk pool for counties contracting with DHS for certain services	AG
0673	400.900	Passenger Equipment Acquisition Fund	Proceeds from sale of equipment obligations to finance equipment purchases	EN
0675	800.400	State Payroll Revolving Fund	Various fund transfers pooled for payment to employees	AG
0676	200.950	Ridesharing Vanpool Revolving Loan and Grant Fund	PVEA transfer for loans and grants to vanpool operators (Ch 799/89)	SR
0678	500.200	Prison Industries Revolving Fund	Charges to state departments and local governments for goods produced	IS
0679	200.300	State Water Quality Control Fund	Penalties and assessments for loans, grants, and cleanup	SR
0681	500.900	Surplus Money Investment Fund	Accounts for invested cash from state special funds	IA
0682	500.200	Inmate Construction Revolving Account--Prison Industry Revolving Fund	Appropriations to pay for inmate labor to repair and renovate prison facilities	IS
0683	500.600	Stephen P. Teale Data Center Revolving Fund	Charges to State departments for data processing services	IS
0684	500.200	New Industries Revolving Account--Prison Industry Revolving Fund	Loan received to establish new industries in the prisons	IS
0686	200.300	Clean Water Bond Guarantee Fund	Fund transfers to guarantee local water bonds	SR
0687	400.900	Donated Food Revolving Fund	Charges for the cost of procuring, storing and handling food	EN
0688	800.400	Small and Rural Hospital Supplemental Payment Fund	Monies used as non federal share of medical payments to small & rural hospitals	AG
0689	200.950	California Disaster Housing Repair Fund	General Fund appropriations for loans	SR
0690	300.900	Employment Development Department Building Fund	Lease revenue for building construction and renovation	CP
0691	500.400	Water Resources Revolving Fund	Appropriations and contributions for expenditures of DWR	IS
0693	800.900	Emergency Services and Supplemental Payments Fund	Various revenues for payments to hospitals with excess Medi-Cal patients	AG
0694	200.950	Petroleum Financing Collection Account	Loan fees to protect the state's interest as a lender	SR
0695	400.900	Grant and Loan Collection Account	Fees to fund admin costs for loans in fund 0922	EN
0696	800.400	Welfare Advance Fund	GF and FTF transfers pooled for distribution to counties	AG
0698	200.450	Home Purchase Assistance Fund	Fund 0714 transfer for loans	SR
0700	300.900	Governors Residence Fund		CP
0701	300.900	Veteran's Home Fund	Bond proceeds for the construction and renovation of veteran's homes	CP
0702	200.250	P & I Consumer Affairs Fund	Charges to boards and commissions to pay for administrative services	SR
0703	200.300	Clean Air and Transportation Improvement Fund	G.O. bonds for rail projects	SR
0704	200.250	Accountancy Fund	Fees to regulate accountants	SR
0705	300.400	1992 Higher Education Capital Outlay Bond Fund	G.O. bond proceeds for college construction (Prop 153)	CP
0706	200.250	California State Board of Architectural Examiners' Fund	Fees to regulate architects	SR
0707	200.300	California Safe Drinking Water Fund	G.O. bonds for loans and grants to water suppliers	SR
0708	200.450	School Facilities Bond Act of November 1990 (SSBLP Fund)	G.O. bond proceeds for school construction	SR
0710	400.900	Hazardous Substance Cleanup Fund	Bonds to finance the removal of hazardous waste	EN
0711	200.450	County Correctional Facility Capital Exp. Fund of 1986	G.O. bonds for local jails	SR
0714	200.450	Home Building and Rehabilitation Fund	Bond proceeds for transfers to funds 0697 and 0698	SR
0716	200.450	Community Parklands Fund	G.O. bonds for grants to locals for parks	SR
0717	200.250	Cemetery Fund	Fees to regulate cemetery operators	SR
0718	300.400	Health Science Facilities Construction Program Fund	G.O. bond proceeds for college construction	CP
0720	300.500	Lake Tahoe Acquisition Fund	G.O. bond proceeds to acquire Lake Tahoe Land	CP
0721	200.450	Parklands Fund of 1980	G.O. bonds for state parks and grants to locals	SR
0722	200.450	Parklands Fund of 1984	Bond proceeds for fund 0721	SR
0723	300.300	New Prison Construction Fund	G.O. bond proceeds for state prison construction	CP

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0724	300.300	1984 Prison Construction Fund	G.O. bond proceeds for state prison construction	CP
0725	200.450	County Jail Capital Expenditure Fund	G.O. bonds for local jails	SR
0727	200.450	County Jail Capital Expenditure Fund-Bond Act of 1984	G.O. bonds for local jails	SR
0728	300.500	Recreation & Fish & Wildlife Enhancement Fund	G.O. bond proceeds for cost of recreational facilities	CP
0729	200.450	Senior Center Bond Act Fund	Bond proceeds for senior centers	SR
0730	200.450	State Coastal Conservancy Fund of 1984	G.O. bonds for grants to locals for coastal programs	SR
0732	300.500	State Beach, Park, Recreation & Historical Facilities Fund	G.O. bond proceeds for cost of recreation facilities; 1/2 for grants to local governments for same purpose	CP
0733	300.500	State Beach, Park, Recreation & Historical Facilities Fund of 1974	G.O. bond proceeds for cost of recreation facilities; 1/3 for grants to local governments for same purpose	CP
0734	200.300	State Clean Water Fund	G.O. bonds for loans, grants and transfers	SR
0735	200.250	Contractors' License Fund	Fees to regulate contractors	SR
0736	300.400	State Construction Program Fund	G.O. bond proceeds for college construction	CP
0737	200.300	State Clean Water and Water Conservation Fund	G.O. bonds for grants to local agencies	SR
0739	400.900	State School Building Aid Fund	Bonds for allocations/loans to school districts	EN
0740	200.300	Clean Water Bond Fund, Bond Act of 1984	G.O. bonds for loans and grants to locals	SR
0741	200.250	State Dentistry Fund	Fees to regulate dentists	SR
0742	300.500	State, Urban, and Coastal Park Fund	G.O. bond proceeds for cost of recreation facilities; 1/3 for grants to local governments for same purpose	CP
0743	200.450	State School Building Lease-Purchase Fund-Bond Proceeds Acct.	G.O. bond proceeds for school construction	SR
0744	200.300	Water Conservation and Water Quality Bond Fund	G.O. bonds for loans to locals	SR
0745	200.450	State School Building Lease Purchase Fund, June 1992	G.O. bond proceeds for school construction	SR
0746	300.300	Prison Construction Fund of 1986	G.O. bond proceeds for state prison construction	CP
0747	300.300	1988 Prison Construction Fund	G.O. bond proceeds for state prison construction	CP
0748	300.500	Fish and Wildlife Habitat Enhancement Fund	G.O. bond proceeds to acquire land to preserve resources	CP
0749	800.500	Refunding Escrow Account	Proceeds from the sale of refunding bonds	AG
0750	200.250	State Funeral Directors and Embalmers' Fund	Fees to regulate funeral directors	SR
0751	300.300	1990 Prison Construction Bond Fund	G.O. bond proceeds for state prison construction	CP
0752	200.250	Bureau of Home Furnishings & Thermal Insulation Fund	Fees to regulate bedding and upholstery industry	SR
0755	200.250	Licensed Midwifery Fund		SR
0756	200.150	Passenger Rail Bond Fund of 1990	G.O. bonds for intercity, urban and commuter rail systems	SR
0757	200.250	Landscape Architects Fund Calif. Board/Architectural Examiners	Fees to regulate landscape architects	SR
0758	200.250	Contingent Fund of the Medical Board of California	Fees to regulate doctors	SR
0759	200.250	Physical Therapy Fund	Fees to regulate physical therapists	SR
0761	200.250	Board of Registered Nursing Fund	Fees to regulate nurses	SR
0762	200.300	Oil Spill Bond Expense Acct, Oil Spill Prevention & Administration Fund	Expenses for debt to fight oil spills (Pub Resource Code section 8670.53.3)	SR
0763	200.250	State Optometry Fund	Fees to regulate optometrists	SR
0764	200.300	1988 Clean Water and Water Reclamation Fund	G.O. bonds for loans and contracts with locals	SR
0765	200.450	State School Building Lease Purchase Fund, Nov 1992	G.O. bond proceeds for school construction	SR
0767	200.250	Pharmacy Board Contingent Fund	Fees to regulate pharmacists	SR



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0768	300.900	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	G.O. bond proceeds for repair of state and local government buildings	CP
0769	200.250	Private Investigator Fund	Fees to regulate private investigators	SR
0770	200.250	Professional Engineers' & Land Surveyor's Fund	Fees to regulate engineers	SR
0771	200.250	Court Reporters' Fund	Fees to regulate shorthand reporters	SR
0773	200.250	Behavioral Science Examiners' Fund	Fees to regulate social workers	SR
0774	200.450	1990 School Facilities Bond Act, S.S. Building Lease Purchase Fund	G.O. bond proceeds for school construction	SR
0775	200.250	Structural Pest Control Fund	Fees to regulate structural pest control operators	SR
0776	200.450	School Facilities November 1988 Bond Account	G.O. bond proceeds for school construction	SR
0777	200.250	Veterinary Medical Board Contingent Fund	Fees to regulate veterinarians	SR
0779	200.250	Vocational Nurse Examiners Fund	Fees to regulate vocational nurses	SR
0780	200.250	Psychiatric Technicians (Account)	Fees to regulate psychiatric technicians	SR
0782	300.400	Higher Education Capital Outlay Bond Fund	G.O. bond proceeds for college construction	CP
0783	900.550	Federal Student Loan Reserve Fund	Federal funds to provide loans to eligible students	CU
0784	900.550	Student Loan Operating Fund	State Funds from Bonds sales to provide federally insured student loans	CU
0785	300.400	1988 Higher Education Capital Outlay Bond Fund	G.O. bond proceeds for college construction	CP
0786	200.300	California Wildlife, Coastal and Park Cons. Fund of 1988	G.O. bonds for grants to locals	SR
0787	300.500	Wildlife and Natural Areas Conservation Fund	G.O. bond proceeds to acquire land to protect endangered plants and animals	CP
0788	200.450	California Earthquake Safety & Housing Rehab. Bond Fund	Bond proceeds for loans	SR
0789	200.450	School Facilities June 1988 Bond Account	G.O. bond proceeds for school construction	SR
0790	200.300	1988 Water Conservation Fund	G.O. bonds for loans to locals	SR
0791	300.400	Higher Education Capital Outlay Bond Fund, June 1990	Bond proceeds for college construction	CP
0793	200.300	California Safe Drinking Water Fund of 1988	G.O. bonds for loans and grants to locals	SR
0794	200.450	California Library Construction & Renovation Fund	Bond proceeds for library construction	SR
0795 *	900.650	Del Mar Race Track Authority		CU
0796	200.450	1988 Co. Corr. Facility Capital Expend. & Youth Facility Bond Fund	G.O. bonds for local jails	SR
0800	650.900	United States Olympic Committee Fund	Taxpayer PIT contributions to fund an activity	PPT
0801	200.950	California Small Business Development Center Fund	Various revenues for support of the center	SR
0802	800.400	Supplemental Roll Administrative Cost Fund	GF transfers allocated to counties for administrative costs	AG
0803	200.950	State Children's Trust Fund	Various revenues for child abuse prevention	SR
0807	200.950	Underage Pregnancy Prevention Fund	Monies to be used for the purpose of preventing underage pregnancy	SR
0809	200.950	Export Finance Fund	GF transfers for loan guarantees, insurance and coinsurance	SR
0812	800.400	Reader Employment Fund	GF transfers for readers for the legally blind in K-12 schools	AG
0813	200.450	Self-Help Housing Fund	GF transfers for contracts with nonprofits	SR
0814	200.950	California State Lottery Education Fund	State Lottery Fund transfers paid to educational institutions	IA
0815	600.400	Judges' Retirement Fund	Employer and employee contributions for stated employees	PT
0816	200.950	Audit Repayment Trust Fund	Repayments of state funds from audits of drug abuse contracts	SR
0818	200.950	State Employees' Dental Care Fund	Appropriations for self funded dental care plans	SR
0819	200.950	California State University Employees' Dental Care Fund	Appropriations for self funded dental care plans for CSU employees	SR
0820	600.300	Legislators' Retirement Fund	Employer and employee contributions for stated employees	PT

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0821	600.140	Flexelect Benefit Fund	Employee contributions for dental care plans	PT
0822	900.250	Public Employees' Health Care Fund	Employee contributions for health care plans	CU
0823	200.950	California Alzheimer's Disease & Related Disorders Res. Fund	Individual PIT contributions for a particular purpose	SR
0824	200.950	California Export Promotion Account	GF transfers and fees for promotional events	SR
0826	200.300	Superfund Bond Trust Fund	Payment of principle and interest on hazardous substance enterprise bonds	IA
0827	200.950	Milk Producers Security Trust Fund	Security charges to pay milk producers if milk handlers do not pay milk producers	SR
0828	200.950	Hazardous Waste Reduction Loan Account	Loans to hazardous waste generators for equipment to reduce hazardous waste	SR
0829	650.900	Health Professions Education fund	Contributions for scholarships and loans	PPT
0830	600.100	Public Employees' Retirement Fund	Employer and employee contributions for stated employees	PT
0831	200.950	California State Lottery Education Fund-Calif. Youth Authority	Fund 0814 lottery transfers received by the CYA	SR
0833	600.500	Annuitytants' Health Care Coverage Fund	Employer contributions to prefund health care costs	PT
0834	800.400	Medi-Cal Inpatient Payment Adjustment Fund	Matching of state and federal funds for Medical payments to disproportionate share hospitals (Ch 280/91)	AG
0835	600.200	Teachers' Retirement Fund	Employer and employee contributions for stated employees	PT
0838	200.950	California Maritime Academy Trust Fund	Contributions and donations for specific purposes	SR
0839	200.950	California State University Lottery Education Fund	Lottery funds from fund 0562 for CSU educational purposes	SR
0840	200.200	California Motorcyclist Safety Fund	Fees to fund contracts with public and private entities for motorcycle safety programs	SR
0842	200.300	Orphan Share Reimbursement Trust Fund	GF transfer to pay cost of hazardous clean up of insolvent or defunct parties	SR
0843	200.450	California Housing Trust Fund	Fees, loan repayments & reimbursements for housing purposes	SR
0845	200.300	Carl Moyer Memorial Air Quality Attainment Fund	Transfers from unencumbered funds for programs to reduce nitrogen oxides in California	SR
0846	200.950	Public Awards Fund	Gifts and contributions for specific awards	SR
0848	800.400	California Health Care for the Indigent Program Account, CHSF	Legislative appropriations for health care	AG
0849	600.100	Replacement Benefit Custodial Fund	Employee contributions to fund replacement benefits (Ch 798/90)	PT
0850	200.300	Lighting Device Fund		SR
0853	200.100	Petroleum Violation Escrow Account	Part of FTF; direct federal receipts used for various purposes	SR
0854	200.950	Katz Schoolbus Fund	Fund 0853, PVEA, transfers for school buses	SR
0858	800.400	Recreational Trails Fund		AG
0861	200.100	Public Health Federal Fund	FTF transfers for service, demonstration and research projects	IA
0862	200.950	State Child Care Facilities Fund	Fund 0164 transfer for relocatable facilities	SR
0863	200.950	State Child Care Capital Outlay Fund	Fund 0164 transfer for relocatable facilities and loans	SR
0864	200.300	Lake Tahoe Assistance Fund	Federal settlements for acquisition and site improvements in Tahoe region	SR
0865	800.400	Mental Health Managed Care Deposit Fund	State and county matching funds allocated to counties for mental health care contract	AG
0867	200.300	California Farmland Conservancy Program Fund	G.O. bond proceeds, fund from gifts, donations for agriculture and land improvement	SR
0869	200.350	Consolidated Work Program Fund	Transfers from FTF used for the stated program	SR
0870	200.350	Unemployment Administration Fund	Transfers from FTF used for the stated program	SR
0871	400.650	Unemployment Fund	Employer contributions for unemployment insurance benefit payments	EN
0872	800.400	State Hospital Account, Mental Health Facilities Fund	Fund 0351 transfer for transfer to DMH for program costs	AG
0873	800.400	Mental Health Facilities Fund, Institute for Mental Disease	Fund 0351 transfer for transfer to DMH for program costs	AG
0874	800.400	United States Flood Control Receipts Fund	FTF transfer allocated to counties	AG
0875	200.950	California Military Museum Fund	Contributions for California military museum	SR

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0876	200.950	DARE Cal. Drug Abuse Resistance Education Fund	Contributions for drug abuse resistance education to school children	SR
0877	800.400	DMV Local Agency Collection	Toll evasion penalty used to fund programs related to vehicle theft and drive under influence	AG
0878	800.400	United States Forest Reserve Fund	FTF transfer allocated to counties	AG
0881	200.950	CA Veterinary Diagnostic Lab System and Equine Research Lab Acct	Monies from pari-mutuel wagering transferred to CA veterinary diagnostic lab system and equine research lab	SR
0882	800.400	United States Grazing Fees Fund	FTF transfer allocated to counties	AG
0883	900.250	Public Employees' Long-term Care Fund	Employee contributions/premiums for long term care plans	CU
0884	600.450	Judges' Retirement System II Fund	Employer and employee contributions for retirement benefits	PT
0885	900.250	Public Employees' Deferred Compensation Fund	Administration of the state's deferred compensation program	CU
0886	200.950	California Seniors Special Fund	Individual PIT contributions for senior programs (Ch1451/90)	SR
0889	200.100	Vocational Rehabilitation Federal Fund	Federal receipts to promote vocational rehabilitation of disabled persons	SR
0890	200.100	Federal Trust Fund	Initial receipt of all federal receipts except for those in funds 0853 & 0888	SR
0892	800.900	Warrant Payment Fund	GF transfers transferred back to GF to pay and redeem registered warrants	AG
0893	200.300	Offshore Energy Assistance Fund	Fund 0164 transfers for grants to counties	SR
0894	200.300	Local Coastal Program Improvement Fund	Fund 0164 transfers for grants to cities	SR
0896	200.950	County Medical Services Program Acct., County Health Services Fund	GF transfers paid to counties	SR
0900	200.950	Local Health Capital Expenditure Acct., County Health Services Fund	Fund transfer for loans to local governments for capital improvements of health care facilities	SR
0902	200.300	CA State Mining and Mineral Museum		SR
0903	200.950	Assessment Fund	Assessments on court imposed fines distributed to funds 0200, 0591, 0268, 0178, and 0170	IA
0904	900.500	Health Facilities Financing Authority Fund California	Operating fund for department issuing no-commitment debt	CU
0908	400.650	School Employees' Fund	School employer contributions transferred to the Unemployment Fund 0871	EN
0909	200.450	Community College Fund for Instructional Improvement	GF transfer for loans and grants	SR
0910	800.500	Condemnation Deposits Fund	Court ordered deposits from plaintiffs in condemnation proceedings	AG
0911	900.550	Educational Facilities Authority Fund	Operating fund for department issuing no-commitment debt	CU
0912	800.400	Health Care Deposit Fund	GF and FTF transfers pooled for distribution to health providers	AG
0913	800.500	Industrial Relations Unpaid Wage Fund	Unpaid wages held and paid to workers	AG
0914	200.300	Bay Fill Clean-Up and Abatement Fund	Transfers, donations and fines for a specific purpose	SR
0915	600.250	Deferred Compensation Plan Fund	Money withheld from salaries of participants	PT
0916	400.900	Housing Insurance Fund	Insurance premiums to insure loans	EN
0917	400.900	Inmate Welfare Fund	Inmate canteens that buy items to sell to prisoners	EN
0918	200.450	Small Business Expansion Fund	Loan guarantees for small businesses	SR
0919	200.950	Birth Defects Research Fund	PIT excess amounts for birth defects monitoring program	SR
0920	800.500	Litigation Deposit Fund	Money received from litigation deposits; paid as directed by the court	AG
0922	400.900	California Economic Development Grant and Loan Fund	Small business loans	EN
0923	800.400	Immunization Adverse Reaction Fund	GF transfer for individuals harmed by immunizations	AG
0924	750.100	Local Agency Investment Fund	Accounts for invested cash from local governments	IT
0925	200.950	Cal Comm Colleges Bus Resource Assist & Innovation Network Trust Fund	Deposit contributions. Funds used to administer contracts through CA comm colleges economic develop program	SR
0927	200.450	Farmworker Housing Grant Fund	GF transfer and sale of property proceeds for housing grants	SR
0928	200.450	Forest Resources Improvement Fund	Transfers and grants for loans, technical assistance, and research	SR
0929	200.450	Housing Rehabilitation Loan Fund	GF transfer for loans	SR
0930	900.450	Pollution Control Financing Authority Fund	Operating fund for department issuing no-commitment debt	CU

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Fund #	Segment Code	Fund Name	Description	Fund Type
0931	800.400	Local Agency Code Enforcement & Rehabilitation Fund	GF transfer paid to local governments	AG
0932	200.800	Trial Court Trust Fund		IA
0933	200.250	Managed Care Fund	Fees for administration and operating costs of Dept of Managed Care	SR
0936	200.450	Homeowner Assistance Fund	GF transfer for loans	SR
0938	200.450	Rental Housing Construction Fund	GF transfer for annuity trust funds to reduce rent levels	SR
0939	200.950	Nutrition Reserve Fund	GF transfer for loans and grants	SR
0940	200.950	Renewable Resources Investment Fund	GF transfer for various natural resource programs	SR
0941	200.450	Santa Monica Mountains Conservancy Fund	GF transfer and grants for loans and grants	SR
0942	800.500	Special Deposit Fund	Deposits by State departments when no fund exists for the purpose of the money	AG
0943	200.950	Land Bank Fund	State Lands Commission acts as trustee for purchase of land	SR
0944	600.250	Public Agency Deferred Compensation Program (IRC457)		PT
0945	200.950	Cal Breast Cancer Research Fund	Individual income tax contributions allocated to health services for breast cancer research	SR
0946	200.950	Student Security Trust Fund	Barber college students pay \$5 so they can be reimbursed for tuition if college closes	SR
0947	200.700	California State University & Colleges Special Projects Fund	Funds received for research, workshops, conferences, etc.	SR
0948	200.700	California State University & Colleges Trust Fund	Gifts, grants, etc. for special purposes	SR
0950	900.250	Public Employees' Contingency Reserve Fund	Employer contributions for health care	CU
0951	200.950	State Guaranteed Loan Reserve Fund	Student Loan guarantees. Replaced by funds 0783 & 0784 1/1/2000	SR
0952	200.300	State Park Contingent Fund	Gifts, donations, etc. for improving state parks	SR
0953	800.400	Alfred E. Alquist Earthquake Fund		AG
0954	900.550	Student Loan Authority Fund	Revenue bonds to buy federally reinsured student loans	CU
0955	800.400	State Instructional Materials Fund	GF transfer for textbooks	AG
0956	800.900	State School Site Utilization Fund	Amounts withheld from apportionments transferred to GF	AG
0957	400.900	Voluntary Alliance Uniting Employers Fund	The fund has been transferred to a nonprofit entity	EN
0959	200.950	Foster Children and Parent Training Fund	GF transfers for foster care training program	SR
0960	200.950	Student Tuition Recovery Fund	Students pay fee so they can be reimburse if college closes	SR
0961	800.400	State School Deferred Maintenance Fund	Fund 0739 transfer allocated to K-12 districts	AG
0962	600.700	Volunteer Firefighter Length/Service		PT
0963*	600.250	Voluntary Investment Program (STRS 403B)		PT
0964	800.400	Mediterranean Fruit Fly Claims Fund	GF and FTF transfers pooled to pay claims	AG
0965	800.900	Timber Tax Fund	Timber tax allocated to local governments	AG
0969	800.400	Public Safety Acct		AG
0970	650.200	Unclaimed Property Fund	Unclaimed Property held and paid to claimants	PPT
0971	200.950	Target Supplement Fund		SR
0972	200.250	Manufactured Home Recovery Fund	Fees to pay claims against mobilehome dealers	SR
0973	200.950	Asbestos Abatement Fund	Tideland oil revenue for school asbestos abatement	SR
0974	200.950	California Peace Officer's Memorial Foundation Fund	PIT excess amounts for building and maintaining peace officers memorial in Sacramento	SR
0975	650.900	California Public School Library Protection Fund		PPT
0977	200.450	Resident-Run Housing Revolving Fund	Unstated transfers for loans to group resident run homes (Ch 1048/90)	SR
0979	200.950	Firefighters' Memorial Fund	Individual income tax contributions allocated to Cal Fire Foundation to build veterans memorial	SR
0980	800.900	Predevelopment Loan Fund	Appropriations from General Fund, loan and Interest repayment. Make loans for homes for low income recipients.	AG

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Fund #	Segment Code	Fund Name	Description	Fund Type
0981	200.950	California State World Trade Commission Fund	Appropriations and fees to operate the commission	SR
0982	900.750	California Urban Waterfront Area Restoration Finance Authority Fund	G.O. bonds for approved projects and administrative costs	CU
0983	200.950	California Seniors' Fund	Individual PIT contributions to fund senior legislature	SR
0984	200.950	Rural Community Facility Grant Fund	Fund 0938 transfer for grants	SR
0985	200.450	Emergency Housing and Assistance Fund	GF transfer for grants	SR
0987	400.500	Consolidated Toll Bridge Fund	Tolls for operations of the bridge	EN
0988	400.500	Other - Unallocated Nongovernmental Funds	Department of Finance use only for budgetary purposes.	EN
0989 *	900.650	Race Track Leasing Commission		CU
0990	800.950	Fiduciary Fund Outside Treasury		AG
0991 *	200.800	Trial Courts Fund		SR
0992 *	200.800	Trial Courts Agency Fund		IA
0994*	200.400	Golden State Tobacco Securitization Corporation		SR
0998*	600.950	University of California Retirement System		PT
0999*	900.320	University of California		CU
1003	200.300	Cleanup Loans & Environmental Assistance To Neighborhoods Acct.	Money from GF to establish an urban cleanup program	SR
1006	200.300	Rural CUPA Reimbursement Account	Fee set by county to pay for the unified waste and hazardous materials management regulatory program	SR
1008	200.950	Firearms Safety and Enforcement Fund	Deposit firearms transaction fees. Used for DOJ admin and enforcement.	SR
1009	200.950	Special Telephone Solicitors Fund	Deposit subscribers and solicitors fees to administer the Attorney General "Do not call."	SR
1010	100.100	Natural Heritage Preservation		IA
1011	100.100	Budget Stabilization Account	Transfers to the Deficit Recovery Bond Retirement Sinking Fund Subaccount to retire Economic Recovery Bonds.	IA
2500	200.450	Pedestrian Safety Account (State Transportation Fund)	Appropriated under Fund 0042 traffic safety program	SR
2501	200.450	Local Transportation Loan Account	Federal Trust Fund transportation loans are transferred to this account	SR
3000	200.300	Financial Surety Account Radiation Control	Financial Surety money to be used for decontamination, reclaiming and disposal of radioactive material	SR
3001	200.300	Public Beach Restoration Fund	Money as appropriated for restoration, enhancement and nourishment of public beaches	SR
3002	200.250	Electrician Certification Fund	Fee collected to validate and certify electricians	SR
3003	200.250	Permanent Amusement Ride Safety Inspection Account	Fees/penalties collected to regulate the amusement ride safety program	SR
3004	200.250	Garment Industry Regulation Fund	Money to cover cost incurred by the commissioner to administer the labor law	SR
3005	200.950	Film California First Fund	GF appropriation to attract film industry to film in CA.	SR
3006	200.450	Jobs-Housing Balance Improvement Account	Grants to local gov. and agencies to control problems with unbalanced uncoordinated growths of jobs/housing mkts	SR
3007	200.150	Traffic Congestion Relief Fund	Money to be expended for transportation projects	SR
3008	200.150	Transportation Investment Fund	Money from GF then transfer to fund 3007	SR
3010	200.300	Pierce's Disease Management Account	Money as appropriated for combating Pierce's disease and its vectors	SR
3011	200.950	Special Revenue Fund for VLF Tax Relief		SR
3012	200.300	Fire Safety Subaccount	Money to pay claims submitted by local agencies for provide fire protection services	SR
3013	300.900	Central Coast Veterans Cemetery Master Development Fund	GF transfer to use for planning the veterans cemetery	CP
3014	200.300	Baldwin Hills Conservancy Fund	Fees from land used to acquire the public lands within the Baldwin Hills Area of LA county	SR
3015	200.450	Gas Consumption Surcharge Fund	Gas surcharge to fund low income assistance programs.	SR

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Fund #	Segment Code	Fund Name	Description	Fund Type
3016	200.950	Missing Persons DNA Data Base	Fees from death certificates to maintain DNA data base	SR
3017	200.250	Occupational Therapy Fund	GF loans and fees to regulate occupational therapist	SR
3018	200.250	Drug and Device Safety Fund	Fees from home medical device retail facilities to carryout the provisions related to the safety devices	SR
3019	200.950	Substance Abuse Treatment Trust Fund	GF transfer to counties to offset their costs related to substance abuse treatment	SR
3020	200.550	Tobacco Settlement Fund	Money used for public health purposes	SR
3021	200.300	Agricultural Biomass Utilization Account	Money transferred are for the purpose of providing incentives to businesses that utilize agricultural biomass	SR
3022	200.950	Apprenticeship Training Contribution Fund	Fees to be spent to provide funding for an apprenticeship training grant program	SR
3023	200.950	WIC Manufacturer's Rebate Fund	Rebate money from manufacturers for payment of rebate	SR
3024	200.300	Rigid Container Account	Fines and Penalties collected for local gov. & agencies to develop & implement systems for recycling materials	SR
3025	200.300	Abandoned Mine Reclamation & Minerals Fund Subaccount		SR
3027	200.450	Trauma Care Fund	General Fund transfer to promote access to trauma care	SR
3028	200.950	Transitional Housing for Foster Youth Fund	General Fund transfer to pay a percentage of costs for foster youths	SR
3029	200.950	Golden Bear State Pharmacy Assistance Program Rebate Fund	General Fund transfer to pay rebates for prescription drug payments by Medicare beneficiaries	SR
3030	200.950	Workers' Occupational Safety and Health Education Fund	Fees assessed against insurers for a worker occupational safety and health training and education program	SR
3031	200.250	Workers' Comp - Return to Work		SR
3033	200.950	California Memorial Scholarship Fund	Proceeds from CA memorial license plates to provide scholarships for survivors of 09-11-2002 attacks.	SR
3034	200.950	Antiterrorism Fund	Funded by Fund 3033 by excess account balances. Used to fund antiterrorism activities	SR
3035	200.300	Environmental Quality Assessment Fund	Fees required by each applicant for registration of an environmental assessor	SR
3036	200.950	Alcohol Beverage Control Fund		SR
3037	200.800	State Court Facilities Construction Fund	State court construction penalty assessments, surcharges on parking offenses, filing fee surcharges on civil actions	SR
3038	200.450	Community Revitalization Fee fund		SR
3039	200.250	Dentally Underserved Account, State Dentistry Fund	Transactions from State Dental Fund, Fund 0741, \$1 million annually for three consecutive years	SR
3040	200.250	Medically Underserved Acct, Contingent Fund Medical Board of CA	Transfers from the Contingency Fund of the Medical Board of California	SR
3041	200.950	Address Confident for Reproduction		SR
3042	200.250	Victims of Corporate Fraud		SR
3046	200.300	Oil. Gas, and Geothermal Administrative Fund	To deposit proceeds from owners and operators of oil, gas, and geothermal wells.	SR
3053	200.950	Public Rights Law Enforcement Special Fund	To deposit all costs awarded to the Attorney General for civil rights enforcement cases in which the AG prevails.	SR
3054	200.950	Health Care Benefits Fund		SR
3055	800.400	County Health Initiative Matching Fund	Interfund transfers from county agencies, local entities, or county organized health systems	SR
3056	200.300	Safe Drinking Water and Toxic Enforcement Fund	Deposit funds to enforce the Safe Drinking Water and Toxic Enforcement Act of 1986.	SR
3057	200.300	Dam Safety Fund	Collect fees to administer the dam safety program.	SR
3058	200.300	Water Rights Fund	Collect fees to certify activities involving hydroelectric power projects.	SR
3059	250.100	Fiscal Recovery Fund	To deposit temporary half-cent State sales and use tax revenues collected for bond payments.	DS

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
3060	200.950	Appellate Court Trust Fund	To deposit specific filing fees and other fees imposed on court services.	SR
3061	200.250	Ratepayer Relief Fund	Fund created to benefit electricity and natural gas ratepayers and to fund investigations of allegations of overcharges	SR
3062	200.250	Energy Facility License and Compliance Fund	To collect fees imposed on power plant operators support siting and compliance issues.	SR
3063	200.950	State Responsibility Area Fire Protection Fund	To collect state responsibility area fire protection benefit fees collected annually.	SR
3064	200.250	Mental Health Practitioner Education Fund	To reimburse mental health service providers who provide mental health care at publicly funded facilities.	SR
3065	200.300	Electronic Waste Recovery and Recycling Account	To provide funding for the collection and recycling of recovered electronic waste.	SR
3066	200.800	Court Facilities Trust Fund		SR
3067	200.250	Cigarette and Tobacco Products Compliance Fund	To fund enforcement of California's cigarette and tobacco products tax laws.	SR
3068	200.250	Vocational Nurse Education Fund		SR
3069	200.250	Naturopathic Doctor's Fund	Fund activities of the Bureau of Naturopathic Medicine.	SR
3070	200.250	Nontoxic Dry Cleaning Incentive Trust Fund	To provide grants to dry cleaners to aid their transition to nontoxic and nonsmoking technologies	SR
3071	200.250	Car Wash Workers Restitution Fund		SR
3072	200.250	Car Wash Workers Fund		SR
3074	200.950	Medical Marijuana Program Fund		SR
3075	200.950	Unlawful Sales Reduction Fund		SR
3077	200.950	California Main Street Program Fund	To deposit funds to be expended to implement the California Main Street Program.	SR
3078	200.950	Labor & Workforce Development Fund		SR
3079	200.950	Children's Medical Services Rebate		SR
3080	200.950	AIDS Drug Assistance Program Rebate Fund		SR
3081	200.250	Cannery Inspection Fund		SR
3082	200.450	School Facilities Emergency Repair Fund		SR
3083	200.950	Welcome Center Fund		SR
3084	200.300	State Certified Unified Program Agency Account	Funds to implement the Unified Program of six environmental programs in Trinity and Imperial Counties.	SR
3085	200.450	Mental Health Service Fund		SR
3086	200.950	DNA Identification		SR
3087	200.950	Unfair Competition Law Fund	Funds to support investigations and prosecutions of California's consumer protection laws	SR
3088	200.950	Registry of Charitable Trusts Fund	Funds to operate and maintain the Attorney General's registry of Charitable Trusts	SR
3089	200.250	PUC Ratepayer Advocate Acct		SR
3090	250.100	Deficit Recovery Bond Retirement Sinking Fund Subaccount		DS
3091	200.250	Certified Access Specialist Fund		SR
3092	200.600	GAP Repayment Fund		SR
3093	200.150	Transportation Deferred Investment Fund	Loan repayments from the GF for the 2003-04 transfers to Fund 3008 that were suspended due to GC 14557	SR
3094	200.950	Self Directed Services Risk Pool Fund	Funds to meet the unanticipated needs of participants in the SDS program	SR
3095	200.950	Film Promotion and Marketing Fund	Funds to assist the California Film Commission implement the Cooperative Motion Picture Marketing Plan.	SR
3096	200.950	Nondesignated Public Hospital Supplemental Fund	Funds to provide the nonfederal share of payments to specified nondesignated public hospitals.	SR
3097	200.950	Private Hospital Supplemental Fund	Funds to provide the nonfederal share of payments to specified public hospitals.	SR

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Fund #	Segment Code	Fund Name	Description	Fund Type
3098	200.250	State Department of Health Services Licensing and Certification Program Fund	To support the Licensing and Certification Program's operation.	SR
3099	200.250	Licensing and Certification Fund, Mental Health	To deposit license and renewal fees that are paid by the operators of mental health rehabilitation centers.	SR
3100	400.550	Department of Water Resources Electric Power Fund	GF transfers and revenue bonds to purchase electric power.	EN
3101	200.950	Analytical Laboratory Account	Funds to maintain the laboratory infrastructure.	SR
3102	200.300	Acute Orphan Well Account	Funds to plug, abandon, and further secure acute orphan wells, as specified.	SR
3103	200.300	Hatchery and Inland Fisheries Fund	Deposit specified sport fishing license fees to be expended to support fish hatcheries programs.	SR
3104	200.300	Coastal Wetlands Fund	Funds to maintain coastal wetlands property.	SR
3107	250.200	Transportation Debt Service Fund	Transfer of funds from the Mass Transportation Fund to pay debt service on bonds.	SR
3108	200.250	Professional Fiduciary Fund	To support a program to license and regulate professional fiduciaries	SR
3109	200.300	Natural Gas Subaccount, Public Interest RD&D Fund	To support the State Energy Resources Conservation and Development Commission.	SR
3110	200.250	Gambling Addiction Program Fund	Funds to assist those persons with a gambling addiction problem.	SR
3111	200.250	Retail Food Safety and Defense Fund	To deposit monies recovered from the review of Hazard Analysis and Critical Control Point plans.	SR
3112	200.950	Equality in Prevention and Services for Domestic Abuse Fund	To support a training curriculum specific to GLBT domestic abuse support service providers.	SR
3113	200.250	Residential & Outpatient Program Licensing Fund	All fees, fines, and penalties collected from residential and outpatient programs.	SR
3114	200.950	Birth Defects Monitoring Program Fund	Fees for prenatal screening and interest earned.	SR
3115	200.450	Youthful Offender Block Grant Fund	Transfer from general fund.	SR
3116	200.150	Mass Transportation Fund	Sales taxes on gasoline and diesel fuel transferred from retail sales tax fund.	SR
3117	200.300	Alternative and Renewable and Vehicle Technology Fund	Transfer from the Public Interest Research, Development, and Demonstration Fund	SR
3118	200.950	Voter Intimidation Restitution Fund	Restitution fines.	SR
3119	200.300	Air Quality Improvement Fund	Fees	SR
3120	200.450	State Fire Marshal Fireworks Enforcement and Disposal Fund	Fines and forfeitures received by counties pursuant to section 12706 of the Health and Safety Code.	SR
3122	200.300	Enhanced Fleet Modernization Subaccount	Record \$1 of the rate increase received from each vehicle registration fee paid.	SR
6000	200.450	CA Public Library Construction Fund		SR
6001	200.300	Safe Drinking, Clean Water Watershed & Flood Protection Bond Fund	G O Bond proceeds transferred to funds: 6002, 6012, 6023, 6024, 0416, 0629	SR
6002	200.300	Flood Control Account	Transferred from Fund 6001 to funds 6003-6011, 0409	IA
6003	200.300	Flood Plain Mapping Subaccount	Transferred from Fund 6002 to assist locals in land use planning to avoid or prevent flood risks	SR
6004	200.300	Agriculture & Open Space Mapping Subaccount	Transferred from Fund 6002 to assist local land use planning to protect agriculture land resources	SR
6005	200.300	Flood Protection Corridor Subaccount	Transferred from Fund 6002 for the creation, protection and enhancement of flood protection corridors	SR
6006	200.300	Flood Control Subventions Subaccount	Transferred from Fund 6002 for state's share of flood control & protection projects	SR
6007	200.300	Urban Stream Restoration Subaccount	Transferred from Fund 6002 for grants to locals for low cost flood control projects	SR
6008	200.300	State Capital Protection Subaccount	Transferred from Fund 6002 for state's share of flood management projects in the State Capitol Area	SR



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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
6009	200.300	San Lorenzo River Flood Control Subaccount	Transferred from Fund 6002 for state's share of flood protection in the Santa Cruz region	SR
6010	200.300	Yuba Feather Flood Protection Subaccount	Transferred from Fund 6002 for flood projects along Yuba & Feather rivers & their tributaries	SR
6011	200.300	Arroyo Pasajero Watershed Account	Transferred from Fund 6002 for flood protection along highway 269 north of city of Huron	SR
6012	200.300	Watershed Protection Account	Transferred from Fund 6001 to transfer to Funds 6013-6018	IA
6013	200.300	Watershed Protection Subaccount	Transferred from Fund 6012 for grants to locals for watershed management and regional water quality control plans	SR
6014	200.300	Water & Watershed Education Subaccount	Transferred from Fund 6012 for educational purposes relating to water research	SR
6015	200.300	River Protection Subaccount	Transferred from Fund 6012 for projects near metro areas & Kern & San Joaquin River Parkway areas	SR
6016	200.300	Santa Ana River Watershed Subaccount	Transferred from Fund 6012 for projects to rehabilitate & improve the Santa Ana River watershed	SR
6017	200.300	Lake Elsinore & San Jacinto Watershed Subaccount	Transferred from Fund 6012 for improvement of Lake Elsinore & San Jacinto watersheds	SR
6018	200.300	Coastal Watershed Salmon Habitat Subaccount	Transferred from Fund 6012 for projects that restore, acquire and enhance Salmon Habitat	SR
6019	200.300	Nonpoint Source Pollution Control Program	Transferred from Fund 6012 for projects that benefit water use throughout the state	SR
6020	200.300	State Revolving Fund Loan Subaccount	Transferred from Fund 6012 for plans studies etc that address the collection treatment and disposal of wastewater	SR
6021	200.300	Wastewater Construction Subaccount	Transferred from Fund 6012 to locals for construct treatment works in Manteca, Stockton, Tracy & Orange cove	SR
6022	200.300	Coastal Nonpoint Source Control Subaccount	Transferred from Fund 6012 for projects that address correction of nonpoint source pollution problems	SR
6023	200.300	Water Conservation Account	Transferred from Fund 6001 for loans for various water conservation projects as described	SR
6024	200.300	Water Supply Reliability & Infrastructure Account	Transferred from Fund 6001 to funds 6025-6027	IA
6025	200.300	Conjunctive Use Subaccount	Transferred from Fund 6024 for conjunctive use projects	SR
6026	200.300	Bay Delta Multipurpose Water Management	Transferred from Fund 6024 for projects in central valley that address agriculture drainage, waste control etc	SR
6027	200.300	Interim Water Supply & Water Quality Reliability Infrastructure	Transferred from Fund 6024 to locals for projects that increase water supply, reliability or water quality	SR
6028	300.400	Higher Education Capital Outlay Bond Fund	Proceeds of bonds issued and sold under the authority of Proposition 47	CP
6029	200.300	California Clean Water, Clean Air, Safe Neighborhood Parks, etc.	Proceeds from sale of bonds to acquire, develop and improve parks and resources and administrative costs.	SR
6031	200.300	Water Security, Clean Drinking Wtr, Costal & Beach Protection Fund 2002	Proceeds from the sale of bonds	SR
6032	200.450	Voting Modernization Fund	Proceeds from the sale of bonds to assist counties to purchase updated voting systems.	SR
6033	200.450	California Youth Soccer and Recreation Development Fund	Proceeds from the sale of bonds sold under the authority of Proposition 40, funds from federal, state and local sources	SR
6034	200.450	State Urban Parks and Healthy Communities Fund	Proceeds from the sale of bonds sold under the authority of Proposition 40.	SR
6035	200.300	Santa Monica Bay Restoration Account	Account created to support the Santa Monica Bay Restoration Commission, General Fund and bond sale residue	SR
6036	200.450	State School Facilities 2002	Proceeds from the sale of general obligation bonds sold under the authority of Proposition 47, General Fund loan.	SR
6037	200.450	Housing and Emergency Shelter	Proceeds from the sale of general obligation bonds sold under the authority of Proposition 46.	SR

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
6038	200.450	Building Equity and Growth in Neighborhoods (BEGIN) Fund	Transfer of \$75,000,000 from Housing and Emergency Trust Fund to allocate sale of Proposition 46 bonds.	SR
6039	200.450	Preservation Opportunity Fund	Transfer of \$50,000,000 from Housing and Emergency Trust Fund to allocate sale of Proposition 46 bonds.	SR
6040	200.450	Charter School Facilities Account, 2002 State School Facilities Fund	Proceeds from the sale of bonds issued and sold.	SR
6041	300.400	Higher Education Capital Outlay Bond Fund - 2004	Proceeds from the sale of bonds issued and sold.	CP
6042	200.950	Pension Obligation Bond Fund	Fund created to deposit net proceeds of bonds to fund or refund the state's pension obligations	SR
6044	200.450	State School Facilities Fund 2004	Proceeds from sale of bonds to construct school buildings.	SR
6045	200.420	Economic Recovery fund	To deposit the proceeds of bonds issued and sold pursuant to the provisions of the Economic Recovery bond Act.	SR
6046	200.950	Children's Hospital Fund		SR
6047	200.950	Stem Cell Research & Cures Fund		SR
6048	300.400	2006 University Capital Outlay Bond Fund	To provide funding to aid UC, Hastings College of the Law, CSU and CA community colleges.	CP
6049	300.400	2006 CA Community College Capital Outlay Bond Fund	To provide funding to aid the California Community Colleges.	CP
6050	200.950	Tobacco Asset Sales Revenue Fund	Maintain a separate account for the investment of proceeds received for the sale of tobacco assets.	SR
6051	200.300	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006	Funds projects relating to safe drinking water, water quality and supply, and flood control.	SR
6052	200.300	Disaster Preparedness and Flood Prevention Bond Fund	To rebuild and repair California's most vulnerable flood control structures.	SR
6053	200.450	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006	To fund the improvements of the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006.	SR
6054	200.450	California Ports Infrastructure, Security, and Air Quality Improvement Account	To be used for infrastructure improvements along trade corridors.	SR
6055	200.450	Corridor Mobility Improvement Account	To be used for allocation for performance improvements on highly congested travel corridors in CA.	SR
6056	200.450	Trade Corridors Improvement Fund	To be used for infrastructure improvements along federally designated "Trade Corridors of National Significance" in CA.	SR
6057	200.450	2006 State School Facilities Fund	To deposit the proceeds of bonds issued and sold to facilitate the construction of school buildings.	SR
6058	200.450	Transportation Facilities Account	To be used for state transportation improvement projects as described in Section 14525.5 of the Government Code.	SR
6059	200.450	Public Transportation Modernization, Improvement, and Service Enhancement Account	To be used for intercity projects and for transit operators in California.	SR
6060	200.450	State-Local Partnership Program Account	To provide funding for eligible transportation projects.	SR
6061	200.450	Transit System Safety, Security, and Disaster Response Account	To be used for capital projects that provide increased protection against a security and safety threat.	SR
6062	200.450	Local Bridge Seismic Retrofit Account	To be used to provide the 11.5 percent required match for federal Highway Bridge Replacement and Repair funds.	SR
6063	200.450	Highway-Railroad Crossing Safety Account	To be used for completion of high-priority grade separation and railroad crossing safety improvements.	SR
6064	200.450	Highway Safety, Rehabilitation, and Preservation Account	To be used for the purposes of the state highway operation and protection program.	SR

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
6065	200.450	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account	To be used for improvements to transportation facilities that will assist in reducing local traffic congestion.	SR
6066	200.450	Housing and Emergency Shelter Trust Fund	To finance various housing-related programs.	SR
6067	200.450	Affordable Housing Account	To provide funding for various housing programs.	SR
6068	200.450	Affordable Housing Innovation Fund	For competitive grants or loans to sponsoring entities that develop, own, lend, or invest in affordable housing.	SR
6069	200.450	Regional Planning, Housing, and Infill Incentive Account	For infill incentive grants for capital outlay related to infill housing development.	SR
6070	200.450	Transit-Oriented Development Account	For transfer to the Transit-Oriented Development Implementation fund.	SR
6071	200.450	Housing Urban-Suburban-and-Rural Parks Account	For housing-related parks grants in urban, suburban, and rural areas.	SR
6072	200.150	State Route 99 Account	Proceeds of bonds issued and sold.	SR
6073	200.150	Port Maritime Security Account	Proceeds of bonds issued and sold.	SR
6076	200.300	Ocean Protection Trust Fund, CA	Proceeds of bonds issued and sold.	SR
6801	200.150	Transportation Financing Subaccount, St. Hwy. Acct.	Deposit proceeds from the sale of notes issued by the State Treasurer to provide transportation project financing	SR
7110*	100.100	FB and GW	Post automated adjustments related to due to/from and transfer	GF
7210*	200.100	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7215*	200.150	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7220*	200.200	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7225*	200.250	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7230*	200.300	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7235*	200.350	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7242*	200.420	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7245*	200.450	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7251*	250.100	FB and GW	Post automated adjustments related to due to/from and transfer	DS
7255*	200.550	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7260*	200.600	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7270*	200.700	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7280*	200.800	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7295*	200.950	FB and GW	Post automated adjustments related to due to/from and transfer	SR
7330*	300.300	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7340*	300.400	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7350*	300.500	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7355*	300.550	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7360*	300.600	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7365*	300.650	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7370*	300.700	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7375*	300.750	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7380*	300.800	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7385*	300.850	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7390*	300.900	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7410*	400.100	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7420*	400.200	FB and GW	Post automated adjustments related to due to/from and transfer	EN

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
7430*	400.300	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7441*	400.410	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7443*	400.430	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7450*	400.500	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7455*	400.550	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7460*	400.600	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7465*	400.650	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7470*	400.700	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7490*	400.900	FB and GW	Post automated adjustments related to due to/from and transfer	EN
7500	200.300	Public Water System, Safe Drinking Water SRF	Funds to provide oversight activities for the Safe Drinking Water State Revolving Fund loan and grant program.	SR
7502	200.100	Demonstration Disproportionate Share Hospital Fund	Federal funds to designated public hospitals from the applicable federal disproportionate share hospital allotment.	IA
7503	200.100	Health Care Support Fund	Federal funds to designated hospitals for services rendered to Medi-Cal beneficiaries and the uninsured.	IA
7504	200.100	South Los Angeles Medical Services Preservation Fund	Federal funds transferred from the safety net care pool funds	IA
7510*	500.100	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7520*	500.200	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7530*	500.300	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7540*	500.400	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7550*	500.500	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7560*	500.600	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7580*	500.800	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7590*	500.900	FB and GW	Post automated adjustments related to due to/from and transfer	IS
7610*	600.100	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7612*	600.120	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7614*	600.140	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7620*	600.200	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7625*	600.250	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7630*	600.300	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7635*	600.350	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7640*	600.400	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7645*	600.450	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7650*	600.500	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7651*	650.100	FB and GW	Post automated adjustments related to due to/from and transfer	PPT
7652*	650.200	FB and GW	Post automated adjustments related to due to/from and transfer	PPT
7659*	650.900	FB and GW	Post automated adjustments related to due to/from and transfer	PPT
7660*	600.600	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7670*	600.700	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7680*	600.800	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7690*	600.900	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7695*	600.950	FB and GW	Post automated adjustments related to due to/from and transfer	PT

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
7699*	600.990	FB and GW	Post automated adjustments related to due to/from and transfer	PT
7751*	750.100	FB and GW	Post automated adjustments related to due to/from and transfer	IT
7840*	800.400	FB and GW	Post automated adjustments related to due to/from and transfer	AG
7850*	800.500	FB and GW	Post automated adjustments related to due to/from and transfer	AG
7890*	800.900	FB and GW	Post automated adjustments related to due to/from and transfer	AG
7895*	800.950	FB and GW	Post automated adjustments related to due to/from and transfer	AG
7910*	900.100	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7925*	900.250	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7930*	900.300	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7932*	900.320	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7933*	900.330	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7935*	900.350	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7940*	900.400	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7945*	900.450	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7950*	900.500	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7955*	900.550	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7960*	900.600	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7965*	900.650	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7970*	900.700	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7975*	900.750	FB and GW	Post automated adjustments related to due to/from and transfer	CU
7980*	900.800	FB and GW	Post automated adjustments related to due to/from and transfer	CU
8000	800.400	Charter School Security Fund	Interest payment on loans to charter schools made from the charter school revolving loan fund	AG
8001	600.600	Teachers Health Benefits Fund	Employer contributions and investment income for payment of health premiums	PT
8002	200.950	National WWII Memorial Trust Fund	Taxpayers contribution for construction of a national WWII veterans memorial	SR
8003	200.950	CA Lung Disease & Asthma Research Fund	Taxpayers contribution for providing medical research.	SR
8004	100.100	Child Support Collections Recovery Fund	Moneys transferred from public agencies (returned federal funds) to make payments to local child support agencies.	IA
8005	600.200	Teacher's Replacement Benefits Program Fund	Portion of benefit of members that exceed sec 415 of IRS code	PT
8006	200.950	Lupus Foundation of America, California Chapters Fund	Contributions on tax returns to fund lupus education, awareness, and research.	SR
8007	200.950	Specialty Care Fund	Private gifts and grants to reimburse participating out-of-area pediatric and adult specialty care providers.	SR
8008	200.950	State Employees' Pretax Parking Fund	Employee comp voluntarily excluded from an employee's gross income to pay for his/her parking.	SR
8009	200.950	Agricultural Employee Relief Fund	Collections by Ag Labor Relations Board on behalf of ag employees entitled to relief for violations of labor law.	SR
8010	200.950	Organ and Tissue Donor Registry Fund	Voluntary contributions to support the Organ and Tissue Registry and its activities	SR
8011	200.300	Oak Woodlands Conservation Fund	Gifts, donations, appropriations, federal grants or loans, transfers from Neighborhood Parks Bond Fund protect oaks.	SR
8012	200.300	San Diego River Conservancy Fund	Proceeds or income from any lease, rental, sale, exchange, transfer of land or interest in real property	SR
8013	200.300	Environmental Enforcement and Training Account	Public and private contributions and proceeds from any state or federal judgments	SR
8014	200.950	California Pharmacist Scholarship and Loan Repayment Program Fund	Resources from contributions, other public and/or private moneys to support CA pharmacist scholarships & repayment	SR

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
8015	200.950	Public Health Protection from Indoor Mold Hazards Fund	Private contributions to support Department of Health mold hazard elimination programs.	SR
8017	800.500	California Missions Foundation Fund	Deposit voluntary taxpayer contributions to restore and repair California missions	AG
8018	200.300	Salton Sea Restoration Fund		SR
8019	100.100	Deficit Recovery Fund		GF
8020	200.950	Environmental Education Account	To deposit funds received to support the Office of Education and the Environment.	SR
8022	200.950	Military Family Relief Fund		SR
8023	200.950	Child Welfare Program Improvement		SR
8024	200.950	Worker Safety Bilingual Invest. Support, Enforcement, and Training Acct.	To provide for additional translation services related to employment and safety.	SR
8025	800.900	Prostate Cancer Research Fund		AG
8026	200.300	Underground Storage Tank Financing Account		SR
8027	200.950	Gateway Fund		SR
8028	200.300	Petroleum Financing Collection Account		SR
8029	200.300	Coastal Trust Fund		SR
8031	800.500	Child Support Payment Trust Fund	Child support payments to be received and processed by the State Disbursement Unit.	AG
8032	200.300	Oil Trust Fund	Funds for costs associated with removal of oil and gas facilities in the Long Beach tidelands.	SR
8033	200.950	Distressed Hospital Fund	Nonfederal payments to designated hospitals as determined by the California Medical Assistance Commission.	SR
8034	200.250	Medically Underserved Account for Physicians	Operation of the Steven M. Thompson Physician Corps Loan Repayment Program and the Physician Volunteer Program.	SR
8035	200.950	California Sexual Violence Victims Services Fund	Contributions from taxpayers to fund grants to support specified rape crisis center programs.	SR
8036	200.950	California Colorectal Cancer Prevention Fund	Contributions from taxpayers to fund grants to support prevention and early detection of colorectal cancer.	SR
8037	200.950	Veteran's Quality of Life Fund	Contributions from taxpayers to fund grants to be allocated to administrators of veterans' homes.	SR
8038	200.950	Donate Life California Trust Subaccount	Funds to be expended promoting and supporting organ and tissue donation.	SR
8039	200.950	Disaster Resistant Communities Account	A voluntary program that would intergrate private sector and governmental emergency preparedness programs.	SR
8040	200.950	California Discount Prescription Drug Program Fund	To facilitate manufacturer participation and deliver affordable prescription drugs to low-income Californians.	SR
8041	600.250	Teachers' Deferred Compensation Fund	To serve as the repository for premium and fee revenues pursuant to annuity contracts and custodial accounts.	PT
8046	600.200	Teachers' Retirement Program Development Fund	To pay any costs related to the development of programs to enhance the State Teachers' Retirement Plan.	PT
8047	200.950	California Sea Otter Fund	To provide for research and programs related to sea otters.	SR
8048	200.950	Central Coast State Veterans Cemetery at Fort Ord Endowment Fund, CA	For the annual administrative and oversight costs of the veterans' cemetery.	SR
8049	600.550	Vision Care Program for State Annuitants Fund	To promote increased economy and efficiency in the provision of vision benefits to annuitants.	PT
8051	800.500	Cash for College Fund	Voluntary contribution or donation in cash.	SR
8052	200.450	Economic Development Fund, California	Receiving federal, state, local, and private economic developments funds.	SR
8100	200.950	Renewable Energy Loan Loss Reserve Fund	Commercial loans for the purchase & installation of renewable energy system projects	SR
9100*		GW	Governmental activities - Eliminate Interfund Receivable and Payable	GOVERNMENT

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9101*	100.100	GW	Adjust manual FB adjustment - GF	GF
9102*	200.100	GW	Adjust manual FB adjustment - 200.100	SR
9103*	200.150	GW	Adjust manual FB adjustment - 200.150	SR
9104*	200.200	GW	Adjust manual FB adjustment - 200.200	SR
9105*		GW	Governmental activities - G.O. Bonds adjustments	GOVERNMENT
9106*	200.250	GW	Adjust manual FB adjustment - 200.250	SR
9107*	200.300	GW	Adjust manual FB adjustment - 200.300	SR
9108*	200.350	GW	Adjust manual FB adjustment - 200.350	SR
9109*	200.450	GW	Adjust manual FB adjustment - 200.450	SR
9110*		GW	Governmental activities - Revenue Bonds adjustments	GOVERNMENT
9111*	200.550	GW	Adjust manual FB adjustment - 200.550	SR
9112*	200.600	GW	Adjust manual FB adjustment - 200.600	SR
9113*	200.700	GW	Adjust manual FB adjustment - 200.700	SR
9114*	200.800	GW	Adjust manual FB adjustment - 200.800	SR
9115*		GW	Governmental activities - Compensated Absences	GOVERNMENT
9116*	200.950	GW	Adjust manual FB adjustment - 200.950	SR
9117*	300.300	GW	Adjust manual FB adjustment - CP	CP
9118*	500.000	GW	Adjust internal service fund - 500	IS
9119*	250.100	GW	Adjust manual FB adjustment - DS	DS
9120*		GW	Governmental activities - Certificate of Participation and Commercial Paper	GOVERNMENT
9125*		GW	Governmental activities - Capital Leases	GOVERNMENT
9130*		GW	Governmental activities - Capital Assets	GOVERNMENT
9135*		GW	Governmental activities - Provision for Deferred (L-T Receivable	GOVERNMENT
9140*		GW	Governmental activities - Other L-T Obligations	GOVERNMENT
9142*		GW	Governmental activities - Worker's Compensation adjustments	GOVERNMENT
9145*		GW	Governmental activities - State Mandate Program Payables	GOVERNMENT
9150*	400.700	GW	Compensated Absence Adjustment (difference between ENT and estimated compensated absences liab)	EN
9190*		GW	Miscellaneous Adjustments	GOVERNMENT
9200*		GW	Business-type activities - Eliminate Interfund Receivable and Payable	BUSINESS-TYPE
9250	600.350	Boxers' Pension Fund	Replaced Fund 0008. Fees/charges for admission to boxing events for a retirement fund for professional boxers	PT
9290*		GW	Business type activities - miscellaneous adjustments	BUSINESS-TYPE
9300*		GW	Used to post adjustments for component units	COMP. UNITS
9326	900.800	California Consumer Power and Conservation Financing Authority	CU fund used for ensuring a sufficient and reliable supply of electricity	CU
9328	900.400	California Infrastructure Guarantee Trust Fund	Insures all or a portion of accounts and subaccounts in the CA Infrastructure and Economic Development Bank Fund	CU
9329	200.950	Chrome Plating Pollution Prevention Fund	Funds from the Hazardous Waste Reduction Loan Account and loan repayments.	SR
9400*		GW	Used to post adjustments for fiduciary funds	FIDUCIARY
9726	100.100	Child Support Services Advance Fund	Money to be expended for making consolidated payments to counties, state agencies or other for local assist. costs.	IA
9727	200.950	Blind Vendor Revolving Loan Fund	Initial appropriation from Special Deposit Fund to provide loans to blind vendors, purchase equipment and inventory	SR

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<b>Fund #</b>	<b>Segment Code</b>	<b>Fund Name</b>	<b>Description</b>	<b>Fund Type</b>
9728	200.800	Judicial Branch Workers' Compensation Fund	Established as a revolving fund to fund workers' compensation claims by judicial branch employees	SR
9729	300.500	Parks Project Revolving Fund	Appropriations for Park Construction and Improvements	CP
9730	500.600	Department of Technology Services Revolving Fund	Funds for costs associated with approved information technology projects and to establish reserves.	IS
9731	500.900	Legal Services Revolving Fund	Funds for investigation and litigation activities on behalf of state agencies or funded through judgments or settlements.	IS
9732	500.300	Office of Systems Integration Fund	Provides funding for various information technology projects.	IS
9733	500.900	Court Facilities Architect Revolving Fund		IS
9734	200.450	2004 Charter School Facilities Account	To provide funding to qualifying entities for the purpose of establishing charter school facilities.	SR
9735	200.450	2006 Charter School Facilities Account	To provide funding to qualifying entities for the purpose of establishing charter school facilities.	SR
9736	200.450	Transit-Oriented Development Implementation Fund	To provide local assistance for the development of higher density uses close to transit stations.	SR
9739	400.300	Water Pollution Control Revolving Fund Administration Fund, State	Transfer of funds to pay the costs incurred by the board in connection with administration.	SR
9930*	800.400	Local Government Contingency Reserve Agency Fund	For public agency health payments and remittances to contracted health care providers.	AG
9940*	900.550	EdFund	To administer activities associated with the Student Aid Commission's participation in the federal student loan program.	CU
9950*	900.330	UC Hastings College of Law	An independent public law college that is not included in the University of California audit report.	CU
9960*	300.550	The Cal State University and Colleges Headquarters Building Authority	JPA fund to build an office building	CP
9970*	900.200	CSU Auxiliary Organization		CU
9980*	900.880	California Earthquake Authority		CU
9990*	900.650	District Agricultural Associations		CU

\* Indicates an artificial fund in the GAAP system that does not appear in the Fiscal or Budgetary/Legal systems.